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- (i) A complete statement of Mr. Gibson's opinions is attached in his written report in Exhibit A.
- (ii) The facts and/or data considered by Mr. Gibson are included in the written report in Exhibit A.
- (iii) Please see all records, materials and items referenced in Mr. Gibson's report including but not limited to tax returns, w-2s, and deposition testimony in Exhibit A. Plaintiff will also use portions of Mr. Gibson's report as exhibits.
- (iv) Mr. Gibson's CV is attached hereto. Included in the CV are his qualifications, education and training along with his publications.
- (v) Mr. Gibson's witness testimony is listed and included in Exhibit A.
- (vi) Mr. Gibson charges between \$5,400 – 5,900 to prepare a report.
Mr. Gibson charges \$560 an hour for consulting, \$760 an hour for testimony and \$4900 a full day.

Respectfully submitted,

By:

Stephen Phillips

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CERTIFICATE OF SERVICE

I hereby certify that the attached document, Plaintiff's Rule 26 Expert Disclosures, was served by electronic mail, this 16th day of October, 2020, before 5:00 p.m. on this day, upon the following:

Edward W. Hearn – hearne@jbltd.com
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By: *Stephen Phillips*

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Exhibit A



180 N. LA SALLE STREET, 37TH FLOOR, CHICAGO, IL 60601 312-781-9125
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July 20, 2020

Mr. Stephen D. Phillips
Attorney at Law
Phillips Law Offices
161 North Clark Street
4925
Chicago, IL 60601

RE: David Sturgis

Dear Mr. Phillips:

The loss of earning capacity sustained by David Sturgis is in a range of \$426,636 to \$605,101 stated in terms of present value. If personal consumption is to be considered, the loss is in a range of \$267,501 to \$379,398. Enclosed is our report on your client.

The vocational economic assessment contains our conclusions regarding lost earnings as well as the relevant factors supporting those conclusions. The vocational economic rationale presents both the philosophy and the methodology employed in assessing the loss. The method is used to assess earning capacity in all cases of either partial or total disability. It is the standard employed by our firm in conducting a vocational economic assessment.

The projections in this report are based on information received to date and may be updated upon receipt of additional information.

Sincerely,
VOCATIONAL ECONOMICS, INC.

For the Firm

A handwritten signature in black ink, appearing to read 'David S. Gibson', written in a cursive, flowing style.

David S. Gibson, MBA, MRC

/mg



VOCATIONAL ECONOMIC ASSESSMENT FOR DAVID STURGIS

Date of Report:	July 20, 2020
Date of Birth:	September 11, 1964
Age at Death:	53
Educational Attainment:	GED
Work History:	Long-haul truck driver, delivery driver, construction laborer, window installer
Date of Death:	February 16, 2018
Information Reviewed:	Tax returns (2013-17); W2s (2013-17); Deposition of Barbara Sturgis.

Case Comments

Upon your request, an assessment was made of David Sturgis's loss of capacity to perform work and earn money as a result of death on February 16, 2018. In conducting the assessment, Barbara Sturgis was interviewed on July 16, 2020 and information forwarded by your office was reviewed.

The information reviewed reveals Mr. Sturgis was an individual with a GED and a CDL. Over his worklife, he functioned as an over the road long-haul truck driver, delivery driver, construction laborer, and window installer.

In assessing loss of lifetime earnings, a variety of issues need to be considered. Assessment of lifetime earning capacity includes consideration of annual earning capacity and worklife expectancy. Once these are determined, present value is calculated. In conducting this assessment, we used data from the US Census Bureau's American Community Survey (ACS).

Annual Earning Capacity

From 1999 until his death in 2018, Mr. Sturgis functioned as a truck driver. For the last 5 years prior to his death, he drove a tractor-trailer on long hauls for Dalli Trucking, Inc. Prior to this, he drove over the road, as well as some local driving for several other employers. If

not for the injury, he intended to continue driving or possibly switch to operating heavy equipment¹ if he decided to relocate to Florida. Mr. Sturgis had no set plans for retirement at the time of his death.

Based on his age, education, and previous work experience, Mr. Sturgis's premorbid lifetime power to earn money is reasonably represented by the average earnings that accrued to him in 2013-17 excluding 2016,² or \$45,244 per year, stated in 2020 dollars. This figure was then used to construct an age-earnings profile (AEP)³ assuming typical growth patterns of males with a GED or an alternate credential and no disability, averaging \$43,906 over his total worklife expectancy. Fringe benefits will be added at the minimum legally required excluding Medicare rate of 8.3%.

The earning capacity considered for Mr. Sturgis is as follows.

Table 1 Lifetime Average Earning Capacity

Basis for Earnings	Premorbid
2013-17 (excluding 2016) average earnings / Male / GED or an alternate credential / No disability	\$43,906

Worklife Expectancy

Mr. Sturgis' premorbid worklife expectancy is presented in a range. In the first scenario, it is statistically computed like that of an average male with a GED or an alternate credential and no disability or 9.0 years from the date of his death.

Mr. Sturgis functioned as a truck driver for 18 years prior to his death. Therefore, he historically defied the statistical average of employment for his cohort and could reasonably have been expected to continue had his death not taken place. In the second scenario, we consider continuous employment to age 67. Assuming he would have worked continuously to the age 67, his premorbid worklife expectancy would have been 12.6 years from the date of his death, reduced only for the probability he would predecease this age.

¹ Mr. Sturgis completed a heavy equipment training course, hoping to be able to transition into that field if he moved to Florida.

² Mrs. Sturgis reported in the interview that Mr. Sturgis was off work for 9-10 months in 2016 because Dalli Trucking lost a major contract. Mr. Sturgis returned to driving for Dalli in 2017 when its business picked up once again.

³ The economic concept of the Age Earnings Cycle is based on the high correlation between age and earnings in that as we become older our earnings tend to increase. This is based on the fact that as we develop experience in a particular task, we become more productive in that task and the labor market will pay a premium for enhanced productivity.

The worklife expectancies that follow are for males beginning at age 53.

Table 2 Total Worklife Expectancy

Education Level	Basis for WLE	Premorbid
GED or an alternate credential	Statistical	9.0 years
	Assumed to age 67	12.6 years

Lifetime Loss

The attached Worklife Probability tables calculate Mr. Sturgis' loss of lifetime expected earnings. The present value figure assumes that future increases in real wage growth will be offset by the real rate of interest or discount over the remaining worklife expectancy. This assumption is supported by the long-term relationship between the rate of return on a conservative investment, such as a 91-day Treasury Bill, and the growth in labor market compensation.

The economic loss stated in this report is reduced for personal consumption. The average level of consumption based on household size is used to estimate Mr. Sturgis' lifetime personal consumption. Mr. Sturgis was married with no dependent children at the date of his death. Based on data from the Consumer Expenditure Survey published by the U.S. Bureau of Labor Statistics,⁴ personal consumption is 37.3% of his earnings, depending on a family size of 2 persons.

The table below summarizes Mr. Sturgis' gross and net loss of earnings. The Worklife Probability table corresponding to assumed work to the age of 67 shows the cumulative loss at each age, allowing the trier of fact to truncate the analysis at any point determined reasonable.

Table 3 Loss of Earning Capacity

Basis WLE	Gross Loss	PC%	Loss Net of PC
Statistical	\$426,636	37.3%	\$267,501
Assumed to Age 67	\$605,101		\$379,398

The projections presented in this report are based on information received to date. Our analysis may be updated or changed upon receipt of new information.

⁴ Ruble, Michael R., Robert T. Patton, and David M. Nelson. 2019. "Patton-Nelson Personal Consumption Tables 2016-17." *Journal of Legal Economics* 25 (1-2): 75-89.

VOCATIONAL ECONOMIC RATIONALE

In cases of death, a Vocational Economic Assessment (VEA) defines the lifetime loss of future earning capacity in terms of present value. This Vocational Economic Rationale (VER) presents both the philosophy and the methodology employed in these assessments. It is the standard employed by Vocational Economics, Inc., in conducting a VEA.

Introduction

The U.S. Supreme Court's decisions in *Daubert* (1993) and *Kumho* (1999) require that expert testimony meet the general tests of "reliability" and "relevancy." The Court, however, has recognized the inexact nature of assessments for lost earnings. In *Jones and Laughlin Steel v. Pfeifer* (1983), the Court stated that:

By its very nature the calculation of an award for lost earnings must be a rough approximation. Because the lost stream can never be predicted with complete confidence, any lump sum represents only a "rough and ready" effort to put the plaintiff in the position he would --have been in had he not been injured.

More than thirty years after the *Jones and Laughlin Steel v. Pfeifer* case, one might argue that improved Census Bureau data enable the expert to provide an empirically-based "rough and ready" effort to make the decedent's estate economically whole. However, the expert opinion is still an estimate. It is not an absolute statement of what would have occurred for a decedent. No such opinion could ever be stated; rather, the expert defines what probability data tell us about persons most like the decedent, using both the best data available and clinical judgment. It is up to the trier of fact to make the ultimate decision as to what is most probable for the decedent in terms of future loss of earning capacity.

A VEA is a forecast of future lost earnings. In conducting the assessment, vocational and economic experts consider the unique characteristics of the individual being assessed in combination with relevant career development and economic theory. Experts apply population statistics to individuals to predict a variety of future probable occurrences.

As noted by Marcia Angell in *Science on Trial* (1997, 115):

Courtroom trials are not about populations, they are about individuals. . . . We have no basis, at least in the current state of knowledge, for making a judgment about a particular woman. We therefore *must* appeal to epidemiological data – that is, studies of populations.

As stated by Gibson (2001, 21), "Statistical averages have long been accepted as a means for prediction – life expectancy, earnings, and others – and have long been accepted for use in the courts. No statistic, no matter how fine-tuned, can provide an exact predictor of an individual's future." Nonetheless, utilizing statistical methodologies is a powerful method for arriving at a more empirically-based opinion.

Earnings proxies and worklife expectancies are derived from average rates for various populations. Experts use available statistics about populations and apply them to meet the specifics of the case by considering how earnings or worklife expectancy statistics match the decedent's circumstances and characteristics. Data are used by persons who understand the principles on which they are based and the population to which they are applied.

The purpose of this VER is to define the principles underlying assessments of lost earnings as well as the methodology employed in conducting a VEA. A previous edition of this VER has been published in its entirety in the peer-reviewed journal *Estimating Earning Capacity: A Journal of Debate and Discussion* (Gamboa, Tierney, et al. 2009).

U.S. government surveys have been used successfully in thousands of cases over the past thirty-five plus years. As documented throughout this rationale, the data are widely used by prominent researchers to measure the earnings and employment for individuals. Recognition of the use of government survey data continues to increase in numerous district court and appellate court decisions. The data serve as an excellent aid to the trier of fact in assessing economic loss.

American Community Survey

The U.S. Census Bureau's American Community Survey (ACS), the largest annual survey in the United States, is the only source of statistics on a wide range of important characteristics for all communities (Groves 2012). As such, the Census Bureau recognizes the ACS as the preferred source for examining small geographic areas and finely detailed categories on their website under *Guidance on Differences in Employment and Unemployment Estimates from Different Sources* (2017). The ACS has been conducted since 2000. Since 2005, its annual sample size¹ has been over 3 million persons per year, with annual response rates of 97 percent or more (Groves 2012).

In October of 2014, the U.S. Census Bureau published *American Community Survey: Handbook of Questions and Current Federal Uses* (October 2014). The publication provides examples of how the survey data collected are used. Federal uses of the data include use by the U.S. Department of Commerce, in conjunction with the Federal Communications Commission, to determine whether residential households own computers and access the internet.

Annual Social and Economic Supplement (ASEC)

The Current Population Survey (CPS) is the primary source of labor force characteristics for persons in the United States (U.S. Census Bureau 2019) and the source of the government's monthly unemployment rates that are widely quoted by the media. The CPS is used for a wide variety of purposes within the Federal government.

In March of every year since 1981, the CPS expands to collect more information on income and employment. The Annual Social and Economic Supplement (ASEC) to the CPS provides earnings

¹ The sample is 1% of the U.S. population annually, and is made available in the ACS Public Use Microdata Sample (PUMS).

and employment data through expanded questions (U.S. Census Bureau 2019). The U.S. Census Bureau began publishing data from the March Supplement in the 1980s (1983) (1989).

Meeting *Daubert* and *Frye* Criteria

Daubert (1993), as expanded by the subsequent *Kumho* (1999) decision, requires that all expert testimony meet the general tests of “relevancy” and “reliability.” Quantifying lifetime expected earnings requires exploration of expected annual earnings and worklife expectancy based in scientifically sound estimates. Since use of statistics discussed in this rationale is for measurement of these variables, it is assumed that the relevancy criterion is met (Gibson 2001).

With regard to “reliability,” the Court held that scientific evidence must be “grounded in the methods and procedures of science.” *Daubert* provides four flexible factors to determine if the evidence qualifies: testing, peer review and publication, error rates and standards controlling the technique’s operation, and general acceptance in the relevant community. As updated by *Kumho*, the court stressed that not all factors may apply with every case, especially in the social sciences. The factors serve as flexible guidelines to assure the expert employs the same level of intellectual rigor as he or she would outside the courtroom when working in the relevant discipline.

Testing

The scientific testing criteria are principally directed at the “hard” sciences and engineering, and have less significance for vocational and economic testimony, which focuses on the future experience of people, which can never be tested or known with absolute certainty. However, data from the ACS and ASEC are produced and extensively tested by the U.S. Department of Commerce, Bureau of the Census. Sum and other researchers from the Center for Labor Market Studies at Northeastern University (2010) independently verified the worklife values contained within the *Gamboa Gibson Worklife Tables* (Gamboa and Gibson 2010). The worklife expectancies contained within the tables were congruent with the data examined by the center.

Peer Review and Publication

Use of the underlying ACS and ASEC data to measure earnings and employment is the subject of multiple published and peer reviewed articles. The U.S. Census Bureau recently partnered with the Population Reference Bureau (PRB) and Sabre Systems to form a new American Community Survey Users Group. Its purpose is to improve understanding of the value and utility of ACS Data and to promote information sharing among its users about key issues and applications. Presentations on VEI’s use of the ACS data have been part of the ACS Data Users Conference Programs in 2014 (Gibson 2014), 2015 (Gibson 2018), and 2017 (Gibson 2017). A bibliography including over 100 publications using the ACS and/or ASEC data is available.

Both government and non-government researchers rely on the ASEC employment rates and earnings figures for nonforensic purposes. Marianne Bitler and Hilary Hoynes (2015) examine the effects of economic cycles on low- to moderate-income families using CPS data. Hoynes (1998) also published an article through an academic research center using 1975 to 1997 data to study the effect of business cycles on the employment and earnings of high skilled and less skilled workers.

Ilg and Haugen (2000), employees of the U.S. Bureau of Labor Statistics (BLS), use ASEC data to look at the relationship between employment and earnings trends during the 1990s for high-, middle-, and low-paying job categories. Another BLS employee (Meisenheimer II 1992) used ASEC data to study the employment experiences of immigrants.

Error Rate

The error rate is primarily intended to apply to the “hard” sciences and engineering in conjunction with the testing performed in those disciplines (e.g., reliability of a bolt securing a heavy sheet of metal). One can, however, compute the standard error of a worklife expectancy using the formula for the standard error of acceptance. The large sample sizes of the ACS and ASEC surveys assure low standard error rates. Sample size and its relationship to reliability are discussed further in the “Reliability” section below.

General Acceptance in the Relevant Community

The *Daubert* test (as well as the *Frye* decision (1923) still used in many states) requires experts to apply generally accepted methodology. Proof that the ACS and ASEC data meet this burden is offered through the multiple peer reviewed and other publications cited throughout this document. The “relevant community” is the community of researchers who rely on both ACS and ASEC data to determine both earnings and employment levels for various groups of the population. By way of example, Farber (2015) (2005) regularly uses information from the CPS in assessing the experience of displaced workers, while Fullerton (1999) uses labor force participation data from the CPS to account for differences among races and the sexes. Further, a thorough examination of the *Monthly Labor Review* published by BLS reveals several forensic and nonforensic authors citing ASEC and ACS data in their research. “Each month, economists, statisticians, and experts from the Bureau join with private sector professionals and State and local government specialists to provide a wealth of research in a variety of fields.”²

Validity

One issue is the question of the validity of ACS and ASEC data in estimating earnings and employment levels. Validity refers to whether or not the data collected measure what they are designed to measure, i.e., earnings and levels of employment. If we were talking about a test, then the question would be, “Does the instrument test what it is intended to test?” If we are talking about sampling, then the question would be, “Does the sample accurately reflect the population in question?”

There are different types of validity, but the over-arching type is construct validity. In a VEA, the constructs in question are the earnings and employment levels of the various populations. The question is, “Do the samples of data we have at hand (ACS and ASEC) accurately measure the earnings and employment levels of persons, for instance, with various levels of educational attainment?”

² *Monthly Labor Review* online, About Monthly Labor Review Online, <http://www.bls.gov/opub/mlr/about.htm>

In order to assess the accuracy of the data, we look at other types of validity: face validity and content validity. Face validity refers to the extent to which the sample looks like the population in question. Content validity in this context refers to the questions asked of the participants in the sample, namely their earnings and employment history.

The ACS and ASEC have both face validity and content validity in that the samples are taken from populations of individuals who have known levels of educational attainment, and these individuals are questioned about their employment and earnings. There is also convergent validity, in that the two data sets that purport to be assessing/measuring the same construct are in agreement to an acceptable degree.

Both the ACS and ASEC samples are in agreement in very important dimensions. Both sets of data show that earnings and employment levels for individuals with different educational attainment are in the direction that is expected. Those with lower attainment show lower earnings and lower levels of employment than individuals with higher attainment. It can also be concluded that the ACS and ASEC data have concurrent validity, in that the data have the ability to distinguish between two groups that should theoretically be different, e.g. those with a high school diploma vs. those with a college degree.

One should note that validity is always a matter of degree and not a black or white issue. Validating a construct/theoretical relationship is always a matter of degree. For example, even before the ACS data were published, judgments and decisions were made based on ASEC data. The ACS data could be considered a further refinement and validation of the theoretical relationship between earnings, employment, and educational attainment.

Reliability

Another issue is the question of the reliability of ACS and ASEC data in estimating earnings and employment levels. Reliability refers to the consistency or the repeatability of a measurement operation. For example, if we were measuring the intelligence of an individual, we would want to obtain the same IQ score or nearly the same IQ score each time the individual was evaluated using the same test of intelligence. Likewise, if we take repeated samples of a defined population of people, we would hope to obtain similar scores for each sample. It is important to note that high reliability does not necessarily mean high validity. There can be high reliability, but no validity. For example, we might obtain highly reliable and consistent measures of swimming speed, but these data would not be valid with regard to the mathematic ability of the swimmers. Reliability is necessary, but it is not a sufficient condition for validity. Reliability refers to the precision of measurement of a sample; validity refers to the accuracy of the sample in representing the characteristics of the population.

In assessing reliability, the size of the sample is of critical importance. The larger the sample size is, the more inclusive and representative the sample becomes of the general population. Therefore, opinions and conclusions based on the data can be drawn with a higher degree of confidence that the results would match a census of the general population. Both the ACS and ASEC use very large samples. The sample size of the ASEC is more than 100,000 individuals annually. The ACS sample size is in excess of three million. Therefore, it would be expected (and is true) that the

potential error would be extremely small for both sets of data, and the overall data sets would be expected to be highly reliable.

Issues in Validity and Reliability

It must be stressed that by its very nature statistical data always have limitations. Many times, the limitations of statistical data can be improved by collecting still more data. For example, the methods by which individuals are classified as being disabled or nondisabled and degree or type of disability could be investigated from the standpoint of inter-rater reliability, which measures the consistency of the individuals doing the judging or categorizing of persons with a disability. Likewise, a longitudinal study following a group of individuals over a lifetime of work could provide a goldmine of useful data. However, the factors limiting such data-collection projects are always time and costs. It would take upwards of 40 years to complete the longitudinal study contemplated in this paragraph.

In the meantime, the ACS and ASEC data sets are the largest and best available for measuring earnings and employment levels. A qualified expert must understand the nature of the data and exercise clinical judgment specific to the individual being evaluated. It is the combination of understanding the data and clinical judgment that can best aid the trier of fact.

It is generally accepted that rational decision-making requires the use of both probability statistics and professional judgment (Rubin 2003). While the U.S. Census data that emanate from both the ACS and ASEC provide an excellent data source for defining both earnings and employment levels, applying the data to a specific individual requires a thorough understanding of the data in combination with an understanding of the unique traits and characteristics of the individual. Professional judgment by the forensic expert is necessary to determine from which population to draw the statistics to measure the expected earnings and employment rates of a given decedent.

Earning Capacity

Estimating earning capacity over a lifespan requires an analysis that is both vocational and economic in nature. The VEA is a three-step process. It requires a definition of each of the following: earning capacity, worklife expectancy, and a present value calculation.

Defining Earning Capacity

In order to perform a VEA, it is necessary to first understand the concept of earning capacity. Surprisingly little has been written in the forensic vocational or forensic economic literature on the topic of earning capacity. Horner and Slesnick (1999) discuss the concept and the need for a dialogue on the topic. In assessing earning capacity, they discuss the concepts of actual earnings, expected earnings, and earning capacity. These three concepts provide a framework for determining a loss of earning capacity in litigation. In response to their article, Tierney and Missun (2001, 3) define earning capacity from the perspective of a process model. They indicate, "It differs from traditional models by forsaking the essentialist categories of actual earnings, expected earnings, and earning capacity as commonly defined . . . It focuses on the process applied in assessing lost (future) earnings from which the earning capacity of a particular individual can

emerge.” Field (2008) provides a historical analysis of future earnings from the perspective of a five-fold venue, one of which is earning capacity.

Earning capacity is a term used by the courts to identify one component of monetary damages. Earning capacity differs from wage loss. Wage loss is retrospective, while earning capacity is prospective. Wage loss occurs when an employed individual is unable to continue employment in his or her occupation. It is typically a temporary condition.

Earning capacity represents an individual's ability or power to earn money. It is the sum total of what one brings to the marketplace intellectually and physically. Education, skills, general learning ability, and the like comprise intellectual capacity. Ability to perform the physical activities associated with various jobs constitutes physical aptitude. These physical and intellectual attributes comprise human capital, and it is this human capital that enables a person to produce cash flows over a worklife.

Human Capital

The courts generally acknowledge that something other than wage loss must be compensated for if the individual was likely to have future earnings. If the courts ignored potential to earn and focused on wage loss alone, infants, children, or young adults with a nonexistent or limited earning history would be unable to recover monies likely to be lost as a result of death.

The language used by the court is synonymous with what economists call human capital. Capital is anything that produces wealth. It can be \$100,000 invested in a certificate of deposit earning five percent per year or the same amount of money invested in ten, \$10,000 lawn mowers. Each represents a form of capital, with the mowers requiring workers before a return on the investment is realized after expenses associated with labor and equipment are considered.

Human capital is defined by economists as the acquisition of knowledge, skill, and understanding as a result of education, training, and experience that allows an individual to sell his or her services in the marketplace in exchange for wages and fringe benefits (Press 2020). The predictors of human capital are two-fold: intelligence and physical ability. These precursors were first introduced and defined by Gamboa in Thomson West (2006) and serve as the most fundamental building blocks of human capital. Each of the twelve-thousand plus occupational titles contained in the *Dictionary of Occupational Titles* (DOT) are identified as having one of five different levels of general learning ability or intelligence in order for the specific occupation to be performed satisfactorily by a worker (National Academy of Sciences, Committee on Occupational Classification and Analysis 1981). While these definitions are subjective estimates made by employees of the U.S. Department of Labor, they serve as a superb estimate of probable level of intellectual capacity needed for the thousands of occupations identified in the DOT.

There is a strong positive correlation between the variables intelligence, education, skill level, and earnings. Herrnstein and Murray (1994) do an excellent job of examining the relationship among these variables and earnings. Similarly, Gladwell (2008, 79) notes that the higher the IQ score, “the more education you’ll get, the more money you’re likely to make, and – believe it or not – the longer you’ll live.” Gamboa and Gibson (2006) note that these same variables increase both earnings and worklife expectancy, and Gibson (2015) quantifies lifetime earnings by education,

age, gender, and disability status. The length of employment over the life expectancy adds significantly to lifetime earnings.

Intelligence and physical ability, the precursors to human capital, are used to define earning capacity loss in cases involving infants or children too young to be tested. Absent testing, parental level of educational attainment can be used as an estimate of the infant or child's capacity to complete formal education. There is a positive correlation between intelligence and level of educational attainment. Another approach involves IQ testing by a psychologist familiar with the statistical techniques used to account for regression toward the mean. By IQ testing of each biological parent, a specific IQ score can be used for an infant or child. However, either the education approach or the IQ testing approach is acceptable as an estimate of infant or child level of general learning ability.

Occupations require varying degrees of physical capability. Some occupations require physically strenuous activity while others require little to no physical exertion. The U.S. Department of Labor identifies a myriad of physical demands associated with the occupational titles contained in the DOT. Generally speaking, the occupations range from sedentary to very heavy and include a variety of exertional activities such as climbing, bending, reaching, prolonged standing, etc.

Assessing Earning Capacity

Earning capacity is the usual standard for defining lost earnings. Earning capacity is sometimes defined as the “high end” of what a person can earn, in terms of both the annual salary and the number of years worked over a lifetime. The courts, however, usually do not accept damage arguments that would push the concept of earning capacity beyond the bounds of common sense. Our approach in assessing earning capacity is to look at the individual's reasonably expected earnings.

The process of analyzing a case involves answering a series of questions, with each question having several options. Through the process of answering these questions, an individual's earning capacity will emerge. In assessing an individual's annual earning capacity, the choices are to use either actual earnings or a proxy. In most instances, a mature worker's actual earnings are congruent with future lifetime earning capacity. In cases where historical earnings are used to measure future earning capacity, an individual's historical earnings must be restated to present day dollars for proper comparison. Important sources of information are available from BLS:

- Consumer Price Index, All Urban Consumers (CPI-U) (2019)
- Major Sector Productivity and Costs Index: Business Sector, Hourly Compensation (2019)
- National Employment, Hours, and Earnings: Average Hourly Earnings of Production Workers (2019)

However, younger workers rarely have earnings that reasonably represent an average lifetime earning capacity. Vocational theorists note that individuals typically go through a series of stages before settling into a career. Young children and adolescents experience a fantasy stage (the young child desires to be a policeman, trapeze artist, etc.). In late adolescence and early adulthood, an individual experiences a period of exploration at which time a variety of career options are explored, assessed, and evaluated (college students changing majors exemplify the exploration

process). As the worker matures, he or she tends to become established in a career. One then proceeds through a period of maintenance and, finally, decline (Ginzberg, et al. 1951) (Super 1957).

This vocational process of career development is conceptually related to the economic concept of the Age-Earnings Cycle. There is obviously a high correlation between age and earnings in that earnings tend to increase as the worker ages because experience enhances productivity, and more productive workers earn a premium in the labor market. It should be noted that the ability to be productive is based on the acquisitions of skill, the intellectual and physical aptitudes that one brings to the marketplace, and, of course, the level of educational attainment achieved by the worker. Gibson and Gibson (2017) use ACS to present age-specific earnings by gender, level of educational attainment, and by disability status.

Proxy earnings may be specific to the worker's education level, occupation, or to the labor market, as well as to the worker's gender, disability, and/or age. Proxy earnings can be found in the Occupational Employment Statistics from BLS (2019). Data from the ACS (U.S. Census Bureau 2018) and ASEC (1998 forward) surveys can also be used to calculate average earnings of individuals by gender, level of educational attainment, and by disability status.

Beginning with the 2005 ACS, national average earnings can be calculated by occupational grouping, and state and local averages can be calculated by gender, education level, and disability status. Further refined by the ACS, occupation earnings can be delineated by education. Gibson refined and updated the inaugural presentation given at the ACS Data Users Conference (2014) to demonstrate additional measures of earning capacity for individuals. The data demonstrate that expected earnings tend to increase with education even within specific occupations (Gibson 2018).

Once the expert establishes annual earning capacity, appropriate fringe benefit and worklife expectancy values are applied to project lifetime earnings. Either actual fringe benefits or a statistical average is used. Statistical averages for fringe benefits may be derived from BLS's *Employer Costs for Employee Compensation* (2019). Another source for health care coverage emanates from the Kaiser Family Foundation's health insurance survey (2019).

Worklife Expectancy

The second decision point in a VEA requires the expert to define worklife expectancy.

Defining Worklife Expectancy

Worklife expectancy is a statistical average, derived by summing a series of joint probabilities of life, participation, and employment (LPE) from a given age through age 89. The notion of worklife expectancy is not unique to the forensic setting, as evidenced by the various articles by Millimet et al., referencing ASEC data (Millimet, Nieswiadomy and Slottje 2010) (Millimet, Nieswiadomy and Ryu, et al. 2003). The worklife methodology used in VEAs was introduced as the LPE method by Brookshire and Cobb (1983) and refined by Brookshire, Cobb, and Gamboa (1987) to include persons with a work disability. With this methodology, a person's earning capacity is reduced by the probability of being alive and employed.

The notion of discounting an individual's future earning capacity by the probability of being alive and employed first appeared in an appellate court decision entitled *O'Shea v. Riverway Towing* (1982, 1194) written by Richard A. Posner. In commenting on the plaintiff's before injury expected earnings, he notes:

If the probability of her being employed as a boat's cook full time in 1990 was only 75 percent, for example, then her estimated wages in that year should have been multiplied by .75 to determine the value of the expectation that she lost as a result of the accident; and so with each of the other future years.

In terms of assessing after injury expected earnings, he describes the following:

Here is a middle-aged woman, very overweight, badly scarred on one arm and one leg, unsteady on her feet, in constant and serious pain from the accident, with no education beyond high school and no work skills other than cooking, a job that happens to require standing for long periods which she is incapable of doing. It seems unlikely that someone in this condition could find gainful work at the minimum wage. True, the probability is not zero; and a better procedure, therefore, might have been to subtract from Mrs. O'Shea's lost future wages as a boat's cook the wages in some other job, discounted (i.e., multiplied) by the probability-very low-that she would in fact be able to get another job. But the district judge cannot be criticized for having failed to use a procedure not suggested by either party. The question put to him was the dichotomous one, would she or would she not get another job if she made reasonable efforts to do so? This required him to decide whether there was a more than 50 percent probability that she would. We cannot say that the negative answer he gave to that question was clearly erroneous.

The opinion reflects a "better procedure" for estimating future expected earnings – that of utilizing probability statistics to better define future expected earnings in assisting the trier of fact. The O'Shea case involves a woman with a severe work disability. The probability of employment for a 57-year-old female high school graduate with a severe work or physical disability is .044 or .116, respectively, compared to a probability of employment of .654 or .673 for a female of the same age and education with no disability (Gamboa and Gibson Revised 2015).

Assessing Worklife Expectancy

Because worklife expectancy is a statistical average, exercising professional judgment is essential when defining probable worklife expectancy in years. Worklife expectancy is specific to gender, career pattern, education, age, and disability.

When assessing worklife expectancy, it is important to consider the individual's work history. Typically, males have worklife expectancies that are greater than females. However, a specific female may demonstrate a work pattern that is more like that of an average male of the same age and level of education than that of a female. A recent article in the *Journal of Economic Perspectives* highlights increased labor force participation rates for women using data from the ASEC as well as the SIPP (Goldin and Mitchell 2017). Similarly, some males may exhibit a pattern

of work that is unlike that of an average male with a similar age, education level, and disability status. The specifics of each individual must be considered when assigning worklife expectancy.

Defining worklife expectancy for an individual also requires examination of personal and economic incentives of work. Individuals who are members of labor unions, for example, may have economic incentives in the form of pension receipts to maintain work until a specific age. Older workers with younger children may have economic incentive to maintain employment and support further educational attainment. Individuals with demonstrated employment higher than their statistical cohort may be expected to continue. Using rates of continuous employment may be appropriate in all or any of the above examples.

Present Value of Future Lost Earnings

The last decision point in a VEA is the statement of future loss of earnings in terms of present value. Present value in a litigation context specific to loss of earning capacity refers to the amount of money needed today which, when prudently invested, will replace a future stream of lost earnings. The present value sum plus accumulated interest should provide periodic cash payments to replace the expected lost earnings over the decedent's worklife expectancy, with no shortfall or overage.

The calculation of present value considers two facts. The first fact is earnings tend to increase over time. For example, the average teacher in 2016 is likely to earn less than the average teacher in 2026. As a result, present value of future lost earnings must consider the fact that earnings are likely to increase over the time period that losses are projected. The annual rate of increase is often referred to as the growth rate.

The second fact concerns a financial consideration. If an amount of money is invested today for future lost earnings, interest can be earned from investing this money before the loss occurs. For instance, money in-hand today to compensate for loss of earnings as a teacher in 2026 should also consider interest that can be earned from investing this money until 2026. The interest rate used to reduce loss of future value earnings to present value is often referred to as the discount rate.

Growth and discount rates can either be stated as "nominal" or "real" rates. Nominal rates include inflation while real rates are net of inflation. For example, suppose in a particular year the general rate of inflation as measured by the Consumer Price Index (CPI) is 3%, and an investment yields a 5% rate of interest. The nominal rate of interest is 5%. However, there would only be a 2% gain in terms of the real purchasing power of the money earned because inflation has also risen at 3%. The real rate of interest in this example would be 2%. Likewise, a person with a 5% increase in earnings in a year when the general rate of inflation was 3% would have a 5% nominal and 2% real growth in earnings. Present value calculations can either be performed with real or nominal rates. Both approaches are acceptable for computing the present value of a future stream of lost earnings.

Growth Rate for Compensation

Before selecting a growth rate, one must consider precisely what is being grown. There are a number of fairly common misunderstandings in this regard that deserve mention. For example,

some attorneys refer to the growth rate as “inflation.” The word inflation in the field of economics typically refers to an increase in consumer prices, as measured by the CPI. The rate of increase in the CPI may not be the same as the rate of growth in earnings since consumer prices and a worker’s earnings are different variables.

Another common misunderstanding is the belief that the growth rate is the rate of increase in wages. Since a “lost earnings” analysis considers both base wage and fringe benefits, the growth rate should consider both components. Fringe benefits such as health coverage and retirement have an economic value, which is part of what a person earns in exchange for their employment. A person may have an economic incentive to accept a lower paying job because it offers better benefits. In other instances, a person may have an economic incentive to accept a job with no benefits, other than those that are legally mandated, if they are compensated with relatively high wages. For these reasons, total compensation (wages plus benefits) is generally the appropriate variable to examine when discussing what is often referred to as growth in earnings.

Figure 1 shows historical rates of growth for inflation, wages, and total compensation, all from BLS. The data summarized in Figure 1 show that the rate of growth in total compensation has consistently outpaced both inflation and wage growth for short-term as well as long-term time periods. Thus, any analysis of lost earnings conducted during those periods that used a growth rate measured by wages only, would have underestimated the actual growth.

Having decided to examine compensation data, instead of inflation or wage data, the next step towards choosing a growth rate is a selection of historical time period(s) that should be considered for the assessment. Averages for different time periods will obviously result in different average nominal and real rates of growth for compensation.

Future projections are made with uncertainty to the future state of the economy. For example, no one could say with great certainty whether or not inflation will be relatively high or low ten years from now, whether or not our economy will be in a recession at that time, etc. For these reasons, a reasonable and fair estimate of the future rate of growth in total compensation should generally be based on long-term data for average growth in total compensation. Long-term averages cover many years, including years of recession and strong economic growth as well as years with high and low levels of inflation. The same time periods examined for compensation growth should be reviewed for interest rates used to discount an award to present value, as discussed in the following section. Therefore, the selection of historical time period(s) to consider for future compensation growth must also be appropriate for choosing a fair and reasonable discount rate.

Interest or Discount Rate

The next step in computing present value is to reduce the future cash flow values for interest the decedent’s estate can earn by investing a lump-sum award. That is, we must reduce the future value of projected cash flows for the interest the decedent’s estate can earn since the damages award is in advance of the anticipated occurrence. Choice of the rate used to measure interest is critical since the higher the assumed interest rate, the larger the reduction and the lower the needed lump-sum award.

Finance theory refers to this process as *discounting* and the rate applied as the *discount rate*. Further, such theory recognizes that discount rates are comprised of expected inflation, a real rate of return, and a risk premium. Whether valuing business income, a potential investment, or future wages, theory requires that the rate used reflect the overall riskiness of the measured cash flow. Valuation of lost future compensation is not measurement of a speculative investment, but the replacement of the bread and butter the decedent was putting on the family table. As such, the risk premium component should be valued at zero.

This is similar to the approach proposed by Brody over thirty years ago (Brody 1982). Further, this approach is consistent with that prescribed by the U.S. Supreme Court (*Jones and Laughlin Steel Corporation v. Howard E. Pfeifer* 1983), in which they dictate use of the “best and safest investments” and a “risk-free stream of earnings.”

With the intent of applying a risk-free discount rate, we must determine the best instrument to measure this rate. Risk of debtor default brings increases in interest rates to compensate the creditor for the risk assumed. Thus, the instrument used should bear no such risk. Experts agree that the closest instruments to being free of such risk are the bonds and bills issued by the United States Treasury. However, our search for a risk-free rate does not stop with identification of the issuer of the instrument. The Treasury offers many forms and durations of debt instruments. Consider two extremes presented in Figure 1 debt instruments with 91-day and 10-year maturities. As shown, longer-term commitments regularly command higher interest rates, despite the fact that both bear the same risk of default, considered to be zero. Investors command a premium to compensate for the long-term commitment and the inherent risks associated with it, including the risk of inflation.

Figure 1 Key Growth and Interest Rates³

Period	Inflation	Wage Growth	Compen. Growth	91-Day	10-Year ⁴
60 years (1959-2019)	3.7%	4.1%	4.9%	4.6%	N/A
50 years (1969-2019)	4.0%	4.1%	4.9%	4.7%	6.3%
40 years (1979-2019)	3.2%	3.3%	4.0%	4.3%	6.0%
30 years (1989-2019)	2.4%	3.0%	3.4%	2.8%	4.5%
20 years (1999-2019)	2.2%	3.1%	3.2%	1.7%	3.4%
10 years (2009-2019)	1.8%	2.4%	2.5%	0.6%	2.4%
5 years (2014-2019)	1.5%	2.9%	2.9%	1.1%	2.3%

³ Rates shown are the geometric averages for the identified periods of time using data from the following sources:

- U.S. Bureau of Labor Statistics - Inflation (Consumer Price Index, All Urban Consumers (CPI-U), U.S. City Average 2019), Wage Growth (Major Sector Productivity and Costs Index: Business Sector, Hourly Compensation 2019), and Compensation Growth (National Employment, Hours, and Earnings: Average Hourly Earnings of Production Workers 2019)
- Federal Reserve Bank – 91-day Treasury Bill (3-Month Treasury Bill Secondary Market Rate Discount Basis 2018) and 10-year Treasury Note (Market Yield on US Treasury Securities at 10-year Constant Maturity Quoted on Investment Basis 2018).

⁴ 10-year Treasury Bonds did not exist until 1962.

The risk of inflation arises because interest rates and note values change with inflation. As shown in Figure 1, interest rates rise and fall with inflation. If an investor buys a 10-year note in a period of low inflation, a rise in inflation will decrease the value of the investment and the real rate of return. As noted by Pelaez (1995, 54), discounting lost earnings by a long-term rate is asking the plaintiff “to accept risk in order to reduce the tortfeasor’s liability.”

In addition, multi-year Treasury instruments can carry a tax disadvantage for the buyer. Some Treasury instruments pay no interest until maturity. However, an imputed annual interest amount⁵ is required to be realized as taxable income, resulting in annual tax payments before receipt of any cash flow from the investment. Standard long-term Treasury notes do pay interest every six months. However, even these may have a hidden tax disadvantage, since adjustment of a bond’s face rate to the rate commanded by financial markets is achieved by paying more or less than the face value of the bond or through an “Original Issue Discount.” This difference is also amortized over the life of the bond and realized as an adjustment to interest earned. Thus, in cases where the market rate exceeds the face rate, the buyer will pay less than the face value of the bond and pay taxes on the annual amortization even though the actual cash will not be received until the bond’s maturity.

As a preferred alternative, short-term rates such as the 91-day Treasury Bill⁶ provide the same protection against the risk of default. Moreover, they provide the added protection against inflation risk by cycling maturities to meet needed cash flows and avoid the tax disadvantages of long-term bonds. Choice of a 91-day Treasury as a measure of the risk-free discount rate is supported in financial literature and in forensic economic articles such as Pelaez (1989), Lawlis and Male (1994), and Altmann (2002).

Some alternatives occasionally proposed by other experts include the following:

- **Long-term Treasury Notes or Bonds** – As discussed above, these instruments all provide greater risk from inflation and may present tax disadvantages.
- **Treasury Inflation-Protected Securities (TIPS)** – Issued by the United States Treasury, TIPS bonds have an appeal of offering an instrument with no risk of default that is also protected against inflation. However, the market for these relatively new instruments is still imperfect as noted in many articles including Shen and Corning (2001) and Kopcke and Kimball (1999). This has even resulted in negative inflation-adjusted yields (Gongloff 2008).
- **Municipal Bonds** – High-grade debt instruments may provide less risk than the corporate bond market. However, as demonstrated in past financial crises and likely in the current economic environment, they are far from the level of protection offered by U.S. Treasury instruments.
- **Stock Market** – Although some may proffer discount rates derived from general stock market returns, in no event can these be considered to meet the requirements of risk-free

⁵ This imputed interest is known as *accretion*.

⁶ We note that the U.S. Treasury also offers instruments of even shorter duration: 4-week Treasury Bills. These instruments have only been available since 2001, so they do not have a long-term measurable trend. However, in their tenure, they generally have a rate of return comparable to 91-day Treasury Bills.

rates, regardless of the stature of the companies included. This is certainly demonstrated by the market performance in the economic crisis that began in 2008.

Thus, in our opinion, at the time of this writing, the nature of claims and known court guidelines mandate use of a risk-free discount rate when valuing lost earnings. The best measure of this rate is offered by a 91-day Treasury bill.

Present Value Calculation

There are two important variables to be considered in arriving at the present value of a future loss of earning capacity. The first is the growth factor to be used. The second is the discount factor. If the growth factor is greater than the discount factor, a net negative discount results. If a pure offset, also referred to as a net neutral discount, is used to arrive at present value, the growth factor is equal to the discount factor, resulting in a present value sum less than the value achieved if a net negative discount is used. A third approach to arriving at present value is referred to as a net positive discount. The discount factor is assumed to be greater than the growth factor, resulting in a present value sum less than the value achieved if a net neutral discount is used.

The standard methodology employed in arriving at a present value calculation embraces the following formula:

$$PV = \sum CF \left(\frac{1+G}{1+D} \right)^n$$

PV = Present Value

\sum CF = Summation of the cash flows

G = Growth rate for compensation

D = Discount rate of interest rate

n = years of compounding and discounting

All present value calculations utilize the same methodology. Different present value sums are derived as a function of the growth and discount factor used. When a pure offset is used, the growth and discount factors are set as equal to one another. The effect neutralizes the future cash flows resulting in a net neutral discount. Therefore, the summation of each of the future cash flows stated in terms of today's dollars becomes the present value.

Economic literature provides substantial support for a total offset to value lost earnings. Altmann (2002, 40) reviews historical cycles and notes that any disturbance between equilibrium of growth and discount rates tends to be temporary due to "powerful economic forces" that cause the net discount rate to regress to 0%. Lawlis and Male (1994) found a random walk relationship between growth and interest and held that a total offset is the least potentially biased net discount rate.

Brody (1982) observed that with risk held to 0%, the only factors to consider are productivity gains (growth) and the real interest rate. He held that a total offset had been the most accurate net discount rate in the preceding twenty years.

Carlson (1976, 628) noted that when inflation is fully anticipated by the financial and labor markets, wage increases and bond yields were essentially equal. He held that use of a total offset was not only accurate but eliminated much of the confusion generated in courtrooms debating the appropriate rates, classifying such debate as “just plain silly and unnecessary.”

Pelaez (1989, 59) found a total offset to be a “robust alternative to the pursuit of illusory exactness based on time consuming calculations and dubious prognostications.” In a subsequent article, Pelaez (1995) affirmed the total offset’s superiority when considering real interest and growth rates.

Schwartz and Thornton (1991) affirmed much of the above observations. Schwartz (1997, 93) updated his opinions, noting the fallacy of trying to measure movements of earnings and interest rates on short-term trends. He held “over the longer run, the relation between the basic real interest rate and the productivity growth rate does seem to approach equality.” Schwartz (2000) affirmed his findings yet again a few years later, noting that use of a total offset is not only fair, but efficient because of its ability to reduce many complications and costs of litigation.

More recently, Stern (2005) confronted the myths associated with “discounting to present value.” He provides examples of why it is not necessary to reduce a future earnings loss below the value of today’s dollars.

Summary

The attached VEA conforms to the principles identified in this VER. The lifetime loss of earning capacity is derived through a three-step model involving a definition of earning capacity, worklife expectancy, and a present value calculation. Each step in the assessment pertaining to lifetime earning potential is geared to the unique traits and characteristics of the individual. The present value of the lost earnings is an estimate of the measurable economic damages sustained by the individual.

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WORKLIFE EXPECTANCY
AMERICAN COMMUNITY SURVEY

A worklife expectancy statistically estimates how long a person will work over a lifetime. Predictors of worklife are age, level of educational attainment, gender, and disability status. The likelihood of work is calculated from a specific age through the end of the analysis. Each statistical interval in the worklife pattern represents the joint probability that an individual is alive, in the labor force, and actually employed. The statistical intervals are then summed thereby determining the worklife expectancy in years, the format in which worklife expectancies are typically presented.

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US Census Bureau. Public Use Data Files from the American Community Survey. ACS
Website: <http://www.census.gov/acs/www/index.html>

Worklife Probability**David Sturgis****Statistical WLE**

Preinjury S	
Birth Year	1964
Injury Date	2/16/2018
Analysis Date	7/20/2020
Avg. Base Wage	43,906
Fringe Rates	8.3%
Education Level	GED or Alt. Credential
Gender Life/Emp.	Male
Disab. Status	Not Disabled
Growth/Discount	Pure Offset
Total Worklife	9.0
Total Earnings	426,636

			Preinjury S				
Mo/Yr	Age	Years	Prob. Life	Prob. Empl.	Prob. Work	Base Earning	Adjusted Earnings
2/2018	53.43	0.88	0.993	0.803	0.702	42,866	32,590
1/2019	54.31	1.00	0.986	0.803	0.792	44,376	38,063
1/2020	55.31	0.55	0.979	0.760	0.409	45,244	20,041
Past Totals		2.43			1.903		90,694
7/2020	55.86	0.14	0.979	0.760	0.104	45,244	5,096
9/2020	56.00	1.00	0.970	0.760	0.737	45,199	36,077
9/2021	57.00	1.00	0.962	0.760	0.731	45,199	35,783
9/2022	58.00	1.00	0.952	0.760	0.724	45,018	35,298
9/2023	59.00	1.00	0.942	0.760	0.716	44,613	34,594
9/2024	60.00	1.00	0.931	0.606	0.564	44,301	27,060
9/2025	61.00	1.00	0.920	0.606	0.558	44,257	26,745
9/2026	62.00	1.00	0.907	0.606	0.550	44,301	26,388
9/2027	63.00	1.00	0.895	0.606	0.542	44,434	26,082
9/2028	64.00	1.00	0.881	0.606	0.534	44,345	25,646
9/2029	65.00	1.00	0.867	0.312	0.271	43,591	12,794
9/2030	66.00	1.00	0.852	0.312	0.266	42,240	12,168
9/2031	67.00	1.00	0.837	0.312	0.261	40,381	11,414
9/2032	68.00	1.00	0.821	0.312	0.256	37,877	10,501
9/2033	69.00	1.00	0.803	0.312	0.251	37,877	10,296
Future Totals		14.14			7.065		335,942
Gr. Total		16.57			8.968		426,636

Citations

Arias, Elizabeth and Jiaquan Xu. National Vital Statistics Reports, vol. 68 no. 7, United States Life Tables, 2017. National Center for Health Statistics, U.S. Center for Disease Control and Prevention, Hyattsville, MD, 2019.

https://www.cdc.gov/nchs/data/nvsr/nvsr68/nvsr68_07-508.pdf (accessed June 2019).

7/20/2020

Preinjury S

Mo/Yr	Age	Years	Prob. Life	Prob. Empl.	Prob. Work	Base Earning	Adjusted Earnings
U. S. Census Bureau. 2019. "American Community Survey (ACS) PUMS Data. 2014-2018 1-year PUMS files." https://www.census.gov/programs-surveys/acs/data/pums.html (accessed November 2019).							

7/20/2020

Worklife Probability**David Sturgis****Assumed to Age 67**

Preinjury A	
Birth Year	1964
Injury Date	2/16/2018
Analysis Date	7/20/2020
Avg. Base Wage	44,358
Fringe Rates	8.3%
Education Level	All Levels of Education
Gender Life/Emp.	Male
Disab. Status	Not Disabled
Growth/Discount	Pure Offset
Total Worklife	12.6
Total Earnings	605,101

			Preinjury A					
Mo/Yr	Age	Years	Prob. Life	Prob. Empl.	Prob. Work	Base Earning	Adjusted Earnings	Cumulative Loss
2/2018	53.43	0.88	0.993	1.000	0.874	42,866	40,574	40,574
1/2019	54.31	1.00	0.986	1.000	0.986	44,376	47,386	87,960
1/2020	55.31	0.55	0.979	1.000	0.538	45,244	26,362	114,322
Past Totals		2.43			2.398		114,322	
7/2020	55.86	0.14	0.979	1.000	0.137	45,244	6,713	121,035
9/2020	56.00	1.00	0.970	1.000	0.970	45,199	47,482	168,517
9/2021	57.00	1.00	0.962	1.000	0.962	45,199	47,090	215,607
9/2022	58.00	1.00	0.952	1.000	0.952	45,018	46,414	262,021
9/2023	59.00	1.00	0.942	1.000	0.942	44,613	45,514	307,535
9/2024	60.00	1.00	0.931	1.000	0.931	44,301	44,668	352,203
9/2025	61.00	1.00	0.920	1.000	0.920	44,257	44,096	396,299
9/2026	62.00	1.00	0.907	1.000	0.907	44,301	43,516	439,815
9/2027	63.00	1.00	0.895	1.000	0.895	44,434	43,069	482,884
9/2028	64.00	1.00	0.881	1.000	0.881	44,345	42,311	525,195
9/2029	65.00	1.00	0.867	1.000	0.867	43,591	40,930	566,125
9/2030	66.00	1.00	0.852	1.000	0.852	42,240	38,976	605,101
Future Totals		11.14			10.216		490,779	
Gr. Total		13.57			12.614		605,101	

Citations

Arias, Elizabeth and Jiaquan Xu. National Vital Statistics Reports, vol. 68 no. 7, United States Life Tables, 2017. National Center for Health Statistics, U.S. Center for Disease Control and Prevention, Hyattsville, MD, 2019. https://www.cdc.gov/nchs/data/nvsr/nvsr68/nvsr68_07-508.pdf (accessed June 2019).

U. S. Census Bureau. 2019. "American Community Survey (ACS) PUMS Data. 2014-2018 1-year PUMS files." <https://www.census.gov/programs-surveys/acs/data/pums.html> (accessed November 2019).

7/20/2020

Economic Indices

David Sturgis

Year	CPI	Comp Index	Wage Index
1997	160.50	58.28	12.51
1998	163.00	61.73	13.01
1999	166.60	64.72	13.48
2000	172.20	69.22	14.02
2001	177.10	72.38	14.54
2002	179.90	74.00	14.96
2003	184.00	76.80	15.36
2004	188.90	80.36	15.68
2005	195.30	83.28	16.12
2006	201.60	86.50	16.74
2007	207.34	90.36	17.41
2008	215.30	92.79	18.06
2009	214.50	93.60	18.60
2010	218.10	95.30	19.04
2011	224.90	97.30	19.43
2012	229.60	100.00	19.73
2013	233.00	101.50	20.13
2014	236.70	104.10	20.60
2015	237.00	107.10	21.03
2016	240.00	108.30	21.53
2017	245.10	112.10	22.05
2018	251.10	115.70	22.71
2019	255.70	120.10	23.51
2020	258.00	120.70	23.97

Citations

U. S. Bureau of Labor Statistics. Consumer Price Index, All Urban Consumers (CPI-U), U.S.City Average. 2020. <http://data.bls.gov/cgi-bin/srgate> (use series ID#: CUUR0000SA0) (accessed March 2020).

U. S. Bureau of Labor Statistics. Major Sector Productivity and Costs Index: Business Sector, Hourly Compensation. 2019. <http://data.bls.gov/cgi-bin/srgate> (use Series ID #: PRS84006103) (accessed March 2020).

U. S. Bureau of Labor Statistics. National Employment, Hours, and Earnings: Average Hourly Earnings of Production Workers. 2020. <http://data.bls.gov/cgi-bin/srgate> (Use Series ID #: CEU0500000008) (accessed March 2020).

Life Survivors

David Sturgis

Age	Males	Females
53	90,604	94,571
54	90,010	94,187
55	89,365	93,768
56	88,668	93,315
57	87,919	92,828
58	87,117	92,307
59	86,260	91,752
60	85,344	91,162
61	84,365	90,535
62	83,323	89,868
63	82,218	89,158
64	81,055	88,401
65	79,838	87,596
66	78,565	86,738
67	77,227	85,822
68	75,823	84,840
69	74,345	83,782
70	72,785	82,637

Citations

Arias, Elizabeth and Jiaquan Xu. National Vital Statistics Reports, vol. 68 no. 7, United States Life Tables, 2017. National Center for Health Statistics, U.S. Center for Disease Control and Prevention, Hyattsville, MD, 2019.
https://www.cdc.gov/nchs/data/nvsr/nvsr68/nvsr68_07-508.pdf (accessed June 2019).

Age-Earnings Profiles

David Sturgis

Source	ACS (14-18)	ACS (14-18)	ACS (14-18)
Gender	Males	Males	Males
Education	GED	GED	GED
Disability	Not Disab	Not Disab	Not Disab
Earn Lvl	Median	Median	Median
Abbrev	A84MGdNMd	A84MGdNMdpgr	A84MGdNMdrst
Column	2	3	4

Base Earn 45,244

Age	Profile	Pct Growth	Restated
53	50,125	0.1%	45,244
54	50,125	0.0%	45,244
55	50,105	0.0%	45,244
56	50,066	-0.1%	45,199
57	50,047	0.0%	45,199
58	49,848	-0.4%	45,018
59	49,387	-0.9%	44,613
60	49,062	-0.7%	44,301
61	49,000	-0.1%	44,257
62	49,062	0.1%	44,301
63	49,221	0.3%	44,434
64	49,107	-0.2%	44,345
65	48,250	-1.7%	43,591
66	46,758	-3.1%	42,240
67	44,695	-4.4%	40,381
68	41,914	-6.2%	37,877

Citations

U. S. Census Bureau. 2019. "American Community Survey (ACS) PUMS Data. 2014-2018 1-year PUMS files." <https://www.census.gov/programs-surveys/acs/data/pums.html> (updated to 2020 dollars) (accessed November 2019).

Participation & Employment (PE) Rates

David Sturgis

Source	1
Gender	Males
Education	GED
Disability	Not Disabled
Abbrev	PE84MGdN01
Column	2

Age	Rate
16	47.0%
20	69.2%
25	76.3%
30	80.0%
35	80.8%
40	81.4%
45	82.1%
50	80.3%
55	76.0%
60	60.6%
65	31.2%
70	19.1%
75	12.4%
80	7.4%
85	3.6%

Citations

- 1 U. S. Census Bureau. 2019. "American Community Survey (ACS) PUMS Data. 2014-2018 1-year PUMS files."
<https://www.census.gov/programs-surveys/acs/data/pums.html>
 (accessed November 2019).

Historical Earnings Restatement

David Sturgis

Base Year 2020
 Index Type Wage
 Base Index 23.97

Year	Index	Adjust. Factor	Wages	2106 Unreim Exp	Nominal Total	Real Earnings
2013	20.13	119.1%	40,756	(2,016)	38,740	46,139
2014	20.60	116.4%	49,880	(10,431)	39,449	45,919
2015	21.03	114.0%	51,511	(12,853)	38,658	44,070
2016	21.53	111.3%	8,437	(5,147)	3,290	3,662
2017	22.05	108.7%	53,801	(12,544)	41,257	44,846
Average						36,927
2013-15 Average						45,376
2013-15, 2017 Average						45,244

David Sturgis

Source	Notes	Survey Value	Nonunion Workers
	Annual Earning Capacity		43,906
	Legally Required		
1	1 Legally Req exc SS & Med	0.58	2.1%
	2 Social Security	6.2%	6.2%
	Total Fringe Benefits		8.3%

Notes

- 1 ECEC Nonunion Private Industry benefit rate computed as percentage of Total Wages, Paid Leave, and Supplemental Pay, or \$27.52 per hour
- 2 Benefits are computed on maximum earning capacity of \$137,700

Sources

- 1 U.S. Bureau of Labor Statistics. 2019. "Employer Costs for Employee Compensation (Nonunion Private Industry)." <http://www.bls.gov/ncs/ect/home.htm>, Washington, D.C (accessed December 2019).

Patton-Nelson Consumption Rates

Adjusted for Current Dollars**Wage Indices**

2016 21.53

2017 22.05

Average 21.79

2020 23.97

Restate 110%

		Males					Females				
Income Level	Restated Income	1 Person	2 People	3 People	4 People	5 People	1 Person	2 People	3 People	4 People	5 People
20,000	22,000	100.0%	51.6%	36.3%	28.8%	23.3%	100.0%	52.5%	37.2%	29.4%	23.7%
25,000	28,000	100.0%	45.3%	32.0%	25.7%	20.8%	100.0%	46.1%	32.7%	26.2%	21.2%
30,000	33,000	100.0%	40.8%	28.8%	23.4%	19.0%	100.0%	41.5%	29.5%	23.8%	19.3%
35,000	39,000	95.8%	37.3%	26.4%	21.6%	17.5%	95.8%	37.9%	27.0%	22.0%	17.9%
40,000	44,000	89.3%	34.5%	24.5%	20.1%	16.4%	89.3%	35.0%	25.1%	20.5%	16.7%
45,000	50,000	83.8%	32.2%	22.9%	19.0%	15.4%	83.8%	32.7%	23.5%	19.3%	15.8%
50,000	55,000	79.3%	30.3%	21.6%	17.9%	14.6%	79.3%	30.7%	22.1%	18.3%	15.0%
55,000	61,000	75.3%	28.7%	20.4%	17.1%	13.9%	75.3%	29.1%	20.9%	17.4%	14.3%
60,000	66,000	71.9%	27.2%	19.5%	16.3%	13.3%	71.9%	27.6%	19.9%	16.6%	13.7%
65,000	72,000	68.9%	26.0%	18.6%	15.7%	12.8%	68.9%	26.4%	19.0%	15.9%	13.1%
70,000	77,000	66.3%	24.9%	17.8%	15.1%	12.3%	66.3%	25.3%	18.3%	15.3%	12.6%
75,000	83,000	63.9%	23.9%	17.1%	14.5%	11.9%	63.9%	24.3%	17.6%	14.8%	12.2%
80,000	88,000	61.7%	23.1%	16.5%	14.1%	11.5%	61.7%	23.4%	16.9%	14.3%	11.8%
85,000	94,000	59.8%	22.3%	16.0%	13.6%	11.2%	59.8%	22.5%	16.3%	13.9%	11.5%
90,000	99,000	58.0%	21.5%	15.5%	13.2%	10.9%	58.0%	21.8%	15.8%	13.5%	11.1%
95,000	105,000	56.3%	20.9%	15.0%	12.9%	10.6%	56.3%	21.1%	15.3%	13.1%	10.8%
100,000	110,000	54.8%	20.3%	14.6%	12.5%	10.3%	54.8%	20.5%	14.9%	12.7%	10.6%
110,000	121,000	52.1%	19.2%	13.8%	11.9%	9.8%	52.1%	19.4%	14.1%	12.1%	10.1%
120,000	132,000	49.7%	18.2%	13.1%	11.4%	9.4%	49.7%	18.4%	13.4%	11.6%	9.6%
130,000	143,000	47.6%	17.4%	12.6%	10.9%	9.0%	47.6%	17.6%	12.8%	11.1%	9.3%
140,000	154,000	45.8%	16.7%	12.0%	10.5%	8.7%	45.8%	16.8%	12.3%	10.7%	8.9%
150,000	165,000	44.1%	16.0%	11.6%	10.2%	8.4%	44.1%	16.2%	11.8%	10.3%	8.6%
160,000	176,000	42.6%	15.4%	11.2%	9.8%	8.1%	42.6%	15.6%	11.4%	10.0%	8.3%
170,000	187,000	41.3%	14.9%	10.8%	9.5%	7.9%	41.3%	15.0%	11.0%	9.7%	8.1%
180,000	198,000	40.1%	14.4%	10.4%	9.2%	7.6%	40.1%	14.5%	10.7%	9.4%	7.9%
190,000	209,000	38.9%	13.9%	10.1%	9.0%	7.4%	38.9%	14.1%	10.4%	9.1%	7.6%
200,000	220,000	37.8%	13.5%	9.8%	8.8%	7.2%	37.8%	13.7%	10.1%	8.9%	7.4%

Ruble, Michael R., Robert T. Patton, and David M. Nelson. 2019. "Patton-Nelson Personal Consumption Tables 2016-17." Journal of Legal Economics 25 (1-2): 75-89.

Personal Consumption Weighted Average

David Sturgis

Gender Male
 Income 43,906
 Worklife Expec. 8.97

Stage	# in HH	Years	Rate
David and Bargaara	2	<u>8.97</u>	<u>37.3%</u>
Total		8.97	37.3%

Ruble, Michael R., Robert T. Patton, and David M. Nelson. 2019. "Patton-Nelson Personal Consumption Tables 2016-17." Journal of Legal Economics 25 (1-2): 75-89.

Summary

David Sturgis

	Preinjury	Postinjury
Average Base Wage:		
Statistical WLE	43,906	
Assumed to Age 67	44,358	
 Fringe Benefits:		
Statistical WLE	8.3%	
Assumed to Age 67	8.3%	
 Worklife Expectancy:		
Statistical WLE	9.0	
Assumed to Age 67	12.6	
 PC Rate	37.3%	
 Loss:	Gross	Net of PC
Statistical WLE	426,636	267,501
Assumed to Age 67	605,101	379,398

Curriculum Vitae

David S. Gibson, M.B.A., M.R.C.

BUSINESS ADDRESS

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Phone: (312) 781-9125
DaveG@VocEcon.com

799 Roosevelt Rd. Building 6, Suite 208 Glen Ellyn, IL 60137	180 N. LaSalle Street 37th Floor Chicago, IL 60601
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DATE OF BIRTH: September 8, 1957

EDUCATION:

1/06 to 5/07	University of Kentucky, Lexington, Kentucky College of Education <i>Masters of Rehabilitation Counseling</i>
9/85 to 12/88	University of Chicago, Chicago, Illinois School of Business <i>MBA, Finance</i>
9/75 to 5/79	University of Illinois, Urbana, Illinois College of Commerce and Business Administration <i>B.S.: Accounting</i>

WORK EXPERIENCE:

6/93 to Present	Vocational Economics, Inc., Louisville, KY Senior Analyst (5/11 – Present) Senior Analyst, President (6/07 – 4/11) Senior Analyst, Chief Operating Officer (6/93 – 6/07) <ul style="list-style-type: none">• <i>Provide assessments of lost earnings due to death, disability, or loss of employment</i>• <i>Provide business valuations, tax analyses, and earnings analyses for attorney clients with acute economic analyses needs</i>• <i>Assess present cash value of future medical care costs</i>• <i>Consult with and train experts in vocational and economic analyses</i>• <i>Develop statistical studies on the impact of disability on employment and earnings</i>• <i>Consult with attorneys and experts on analysis and application of disability statistics for earnings, employment, and worklife expectancy</i>• <i>Directed activities of forensic consulting firm, including assessment production, financing, customer support, and information services</i>• <i>Reviewed economic feasibility of new business expansion opportunities</i>
-----------------	--

- 7/92 to 6/93 DMG Group, Chicago, IL
President
- *Founded consulting firm specializing in strategy, financial planning and modeling, and office automation*
 - *Assessed the financial impact for a major retailer to exit a significant portion of its business*
 - *Developed valuation for a national litigation consulting firm.*
 - *Developed annual financial plan for a leading computer consulting firm*
 - *Designed and developed a lease analysis decision support system for a prominent commercial real estate management company*
 - *Collaborated with various small businesses to develop strategies and/or office automation needs*
- 9/88 to 7/92 Coldwell Banker Real Estate Group, Chicago, IL
Assistant Vice President, Planning
- *Coordinated strategic planning and analysis activities for 3 major subsidiaries*
 - *Evaluated and presented new business opportunities*
 - *Launched major reorganization of entire management structure for the chairman of Residential Group as a loaned executive*
- 9/84 to 9/88 Homart Development Co., Chicago, IL
Director, Corporate Planning & Control (11/86 to 9/88)
Manager, Corporate Planning (9/84 to 11/86)
- *Directed activities of Corporate Planning, Corporate Analysis, Property Sales, Corporate Reporting, and Payroll departments*
 - *Directed development of annual financial plans and analyses*
 - *Developed in-depth financial analyses and business valuations of various lines of business and investment properties*
 - *Authored and delivered several presentations to industry meetings and Sears affiliates on Strategic Planning*
- 12/83 to 9/84 Homart Development Co., Chicago, IL
Property Controller
- *Valued and monitored real estate projects under development*
 - *Developed models for monitoring and financial forecasting of major tax incentive developments*
- 10/81 to 12/83 Homart Development Co., Chicago, IL
Senior Systems Analyst
- Planned, designed, and implemented several real estate decision support systems.*
- 1/81 to 10/81 Midas International, Inc., Chicago, IL
Financial Systems Analyst (5/81 to 10/81)
Plant Controller (1/81 to 5/81)
- *Compiled and generated corporate consolidated financial statements and completed various special projects*
 - *Rebuilt all accounting records and restructured accounting procedures and policies from a fraud-riddled manufacturing plant*

7/79 to 1/81

IC Industries, Inc., Chicago, IL
Internal Auditor

- *Reviewed and reconstructed financial records and practices of several major subsidiaries*
- *Supervised audits across diversified subsidiaries, with exposure to EDP, fraud, and Management Advisory Services (MAS) auditing*

FORMER CREDENTIALS:

5/79

Certified Public Accountant, State of Illinois

5/07

Certified Rehabilitation Counselor

PUBLICATIONS AND PRESENTATIONS:

80. Gibson, David S. 2018. "Use of ACS to Improve Occupation Earnings Estimates." *The Rehabilitation Professional* (International Association of Rehabilitation Professionals) 26 (1): 41-56.
79. Gibson, David S. "Restating Earnings in Common-Year Terms When Combining Multiple ACS PUMS Files." Presentation given to the 2017 American Community Survey Data Users Group and the United States Census Bureau, Washington, DC, May 11-12, 2017.
78. Gibson, David S., and Erin P. Gibson. 2017. "Age-Earnings Profiles: Refinement and Application." *The Rehabilitation Professional* (International Association of Rehabilitation Professionals) 25 (1): 13-34.
77. Gibson, David S. 2016. "Age and Earnings Dynamics: Advances in Measurement Afforded by the ACS." Presentation given to the International Association of Rehabilitation Professionals 2016 Annual Conference, Pittsburgh, PA, October 21, 2016.
76. Gibson, David S. 2015. "Use of ACS to Improve Occupation Earnings Estimates." *Working paper presented to the 2015 IARP Annual Conference*. New Orleans. doi:10.13140/RG.2.1.3863.3680.
75. Gamboa, Anthony M. Jr., and David S. Gibson. 2015. *Gamboa Gibson Worklife Tables*. Louisville: VEI Press.
74. Gibson, David S., and Joseph T. Crouse. 2015. "The Double Whammy in Measuring Lost Earning Capacity from Disability." *Verdict* (Indiana Trial Lawyers Association) 36 (2): 5-9.
73. Gibson, David S. "Economic Damages in Cases of Catastrophic or Total Disability." Presentation given at an Illinois, Missouri, and Wisconsin Continuing Legal Education webinar for attorneys (sponsored by Vocational Economics, Inc.), Chicago, IL, May 29, 2015.
72. Gibson, David S. "Use of ACS to Estimate Lifetime Loss of Earning Capacity as a Result of Disability." Paper presented to the American Community Survey Data Users Conference and the United States Census Bureau. College Park, MD, May 12, 2015. doi:10.13140/RG.2.1.3212.6887.
71. Gibson, David S. "Complications in Assessments of Lost Earnings." Presentation given at an Illinois, Missouri, and Wisconsin Continuing Legal Education webinar for attorneys (sponsored by Vocational Economics, Inc.), Chicago, IL, May 8, 2015.

70. Gibson, David S. "Loss of Lifetime Earnings from Brain Injury." Presentation given at an Illinois, Missouri, and Wisconsin Continuing Legal Education webinar for attorneys (sponsored by Vocational Economics, Inc.), Chicago, IL, April 17, 2015.
69. Gibson, David S. "Use of Disability Data from the American Community Survey." Presentation given to the International Association of Rehabilitation Professionals 2014 Annual Conference, San Diego, CA, November 7, 2014.
68. Gibson, David S. "Loss of Lifetime Earning Capacity Due to Disability." Presentation given to the Iowa Association of Workers Compensation Lawyers, Inc. Thirty-Sixth Annual Seminar, West Des Moines, IA, October 23, 2014.
67. Gibson, David S. "Developing a Realistic Life Care Plan." Presentation given to the Iowa Association of Workers Compensation Lawyers, Inc. Thirty-Sixth Annual Seminar, West Des Moines, IA, October 23, 2014.
66. Gibson, David S. "Improving Occupation Earnings Estimates through Segregation of Education Levels." Presentation given to the American Community Survey Data Users Group and the United States Census Bureau, Washington, DC, May 29-30, 2014.
65. Gibson, David S. "Loss of Lifetime Earnings from Brain Injury." Presentation given at an Illinois and Indiana Continuing Legal Education meeting for attorneys (sponsored by Vocational Economics, Inc.), Chicago, IL, December 6, 2013.
64. Gibson, David S. "Economic Damages in Cases of Catastrophic or Total Disability." Presentation given at an Illinois and Indiana Continuing Legal Education meeting for attorneys (sponsored by Vocational Economics, Inc.), Chicago, IL, November 15, 2013.
63. Gibson, David S. "Complications in Assessments of Lost Earnings." Presentation given at an Illinois and Indiana Continuing Legal Education meeting for attorneys (sponsored by Vocational Economics, Inc.), Chicago, IL, October 25, 2013.
62. Jones, Linda L. and David S. Gibson. "Disability and Employment Data from the U.S. Census Bureau." Presentation given at the Southeast Regional National Rehabilitation Association Training Conference, Louisville, KY, May 14-16, 2013.
61. Gibson, David S. "Measuring Earning Capacity Loss." Presentation given at an Illinois and Indiana Continuing Legal Education meeting for attorneys (sponsored by Vocational Economics, Inc.), Chicago, IL, November 9, 2012.
60. Gibson, David S. "Measuring Earning Capacity Loss." Presentation given at a Wisconsin Continuing Legal Education meeting for attorneys (sponsored by Vocational Economics, Inc.), Milwaukee, WI, October 12, 2012.
59. Gibson, David S. "Measuring Earning Capacity Loss." Presentation given at a Florida Continuing Legal Education meeting for attorneys (sponsored by Vocational Economics, Inc.), Orlando, FL, July 13, 2012.
58. Gibson, David S. "Loss of Lifetime Earnings from TBI." Presentation given at North American Brain Injury Society Legal Conference, New Orleans, LA, September 15-17, 2011.

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52. Gamboa, Anthony M., Jr., and David S. Gibson. "An Introduction to the New Worklife Expectancy Tables, Revised 2006." *Estimating Earning Capacity: A Journal of Debate and Discussion* 1, no. 2 (2008).
51. Gibson, David S. "Present Value of Lost Earnings in Traumatic Brain Injury Cases." Presentation given at North American Brain Injury Society Legal Conference, New Orleans, LA, October 2-4, 2008.
50. Gamboa, Anthony M., Jr. and David S. Gibson. "The Employment Impact of Brain Injury: Data from the Latest Major Surveys." Presentation delivered to the Seventh World Congress on Brain Injury, Lisbon, Portugal, April 11, 2008. Published in *Brain Injury*, International Brain Injury Association, 22, supplement no. 1 (2008).
49. Gibson, David S. "Proving Impairment of Earning Capacity in Partial Disability Cases." Presentation given at meeting of the Kentucky Justice Association, *Essentials for Winning Your Auto Case*, Louisville, KY, June 19, 2007.
48. Gibson, David S. "Proving Impairment of Earning Capacity in Partial Disability Cases." Presentation given at meeting of the Kentucky Justice Association, *Essentials for Winning Your Auto Case*, Covington, KY, June 15, 2007.
47. Gibson, David S. "Traumatic Brain Injury Impact on Earnings by Occupation and Geographic Location." Presentation given at Second International Conference of Vocational Outcomes in Traumatic Brain Injury. Vancouver, BC, Canada, May 24-26, 2007.
46. Gamboa, Anthony M., Jr., Gwendolyn H. Holland, John P. Tierney, and David S. Gibson. "American Community Survey: Earnings and Employment for Persons with Traumatic Brain Injury." *NeuroRehabilitation* 21, no. 4 (2006): 327-333.
45. Gibson, David S. "Conventional Wisdom: Implications for Lost Earnings in Permanent Disability Cases." Presentation given at a meeting for attorneys (sponsored by Vocational Economics, Inc.), Cincinnati, OH, June 16, 2006.

44. Gibson, David S. "Proving Lost Earnings at Trial." Presentation given at meeting of the Kentucky Academy of Trial Attorneys, *Auto Litigation: New Approaches to Presenting Damages at Trial*, Cincinnati, OH, June 2, 2006.
43. Gibson, David S. "Conventional Wisdom: Implications for Lost Earnings in Permanent Disability Cases." Presentation given at a meeting for attorneys (sponsored by Vocational Economics, Inc.), Chicago, IL, May 26, 2006.
42. Gibson, David S. "New Strategies to Prove Economic Loss before Suit." Presentation given at meeting of the Kentucky Academy of Trial Attorneys, *Auto Litigation*, Lexington, KY, May 19, 2006.
41. Gibson, David S. "Disability, Employment, and Worklife Expectancy: The American Community Survey." Presented at the meeting for forensic experts (sponsored by Vocational Econometrics, Inc.), *Disability and Worklife Expectancy from Two Perspectives*, Las Vegas, NV, April 1, 2006.
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37. Gibson, David S., commentator. For Robert Fraser, Sureyya Dikmen, and Jason Doctor. "Symposium – Toward a Fuller Understanding of TBI's Impact on Employment." Presentation given at Conference 2005 of Vocational Outcomes in Traumatic Brain Injury. Vancouver, BC, Canada, April 14-16, 2005.
36. Gibson, David S., Anthony M. Gamboa, John P. Tierney, and Gwendolyn H. Holland. "American Community Survey: Earnings and Employment for Persons with Traumatic Brain Injury." Poster presented at Conference 2005 of Vocational Outcomes in Traumatic Brain Injury. Vancouver, BC, Canada, April 14-16, 2005.
35. Gibson, David S. "American Community Survey: Earnings and Employment for Persons with Traumatic Brain Injury." Presentation given at Conference 2005 of Vocational Outcomes in Traumatic Brain Injury. Vancouver, BC, Canada, April 14-16, 2005.
34. Tierney, John P., and David S. Gibson. "Determining the Impact of Disability: New Data from the American Community Survey." Presentation given at the meeting of the Kentucky Academy of Trial Attorneys, Destin, FL, April 6, 2005.
33. Tierney, John P., and David S. Gibson. "Using Disability Data to Define Lost Earnings after Injury." *The Advocate* 32, no. 3 (2005): 22-25.
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31. Gibson, David S. “*The New Worklife Expectancy Tables: Point-Counterpoint.*” Panel member and presentation given at the meeting of the American Board of Vocational Experts, Charleston, SC, March 19, 2004.
30. Gibson, David S. “Challenges to Use of *The New Worklife Expectancy Tables.*” Presentation given at the meeting for forensic experts (sponsored by Vocational Econometrics, Inc.), *Effective Use of Worklife Expectancies for Persons with a Work Disability*, Louisville, KY, December 13, 2003.
29. Gibson, David S. “Derivation of *The New Worklife Expectancy Tables.*” Presentation given at the meeting for forensic experts (sponsored by Vocational Econometrics, Inc.), *Effective Use of Worklife Expectancies for Persons with a Work Disability*, Louisville, KY, December 12, 2003.
28. Gibson, David S. “Daubert/Kumho and Expert Admissibility.” Presentation given at the meeting for attorneys (sponsored by Lorman Education Services, Inc.), *Expert Witness Procedures in Kentucky*, Louisville, KY, April 11, 2003.
27. Gibson, David S. “Understanding Daubert/Kumho.” Presentation given at the meeting for forensic experts (sponsored by Vocational Econometrics, Inc.), *The New Worklife Expectancy Tables: 2002 Edition; Understanding and Application*, Louisville, KY, July 24-25, 2002.
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25. Gibson, David S., and John P. Tierney. “Refining Vocational Testimony in Social Security Hearings.” Presentation given at the meeting for attorneys and administrative judges (sponsored by the Indiana Continuing Legal Education Forum), *Social Security Practice*, Indianapolis, IN, May 31, 2002.
24. Gibson, David S. “Worklife Expectancy and Daubert Issues.” Presentation given at the meeting for attorneys and insurance adjusters (sponsored by Lorman Education Services, Inc.), *Economic Damages in Ohio*, Cincinnati, OH, May 14, 2002.
23. Gibson, David S. “Worklife Expectancy: What Vocational Experts Need to Know.” Panel member for the Mdex online lecture series, December 12, 2001.
22. Gibson, David S., and John P. Tierney. “Disability and Worklife Expectancy Tables: A Response.” *Journal of Forensic Economics* 13, no. 3 (2000): 309-318. (actually published July 2001).
21. Gibson, David S. “Issues of Worklife Expectancy, Methodologies of Developing Useable Data and the US Bureau of the Census.” Panel member and presentation given at the meeting of the American Rehabilitation Economics Association, Reno, NV, May 18-19, 2001.
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17. Gibson, David S. "Vocational and Economic Testimony in Employment Cases." Presentation given to the meeting of the New Jersey Employment Lawyers Association, New Brunswick, NJ, November 1, 2000.
16. Gibson, David S. "Economic Damages." Presentation given at the meeting of Tyler Cooper & Alcorn, LLP, New Haven, CT, September 13, 2000.
15. Gibson, David S. "Defining Economic Damages in Medical Malpractice Cases." Presentation given at the meeting of Wilson, Elser, Moskowitz, Edelman & Dicker, LLP, New York, NY, July 12, 2000.
14. Gibson, David S., and Andrew Gluck. "Vocational Economic Analyses." Presentation given at the annual meeting of the Eastern Economic Association, Washington, DC, March 25, 2000.
13. Gibson, David S. "Vocational and Economic Testimony in Employment Cases." Presentation given at the meeting of the New York Employment Lawyers Association, New York, NY, December 8, 1999.
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11. Gamboa, Anthony M., Jr., and David S. Gibson. *VALE 2000*. Louisville, KY: Vocational Econometrics, Inc., 1999. (software designed to assess lost earnings due to death or disability).
10. Gibson, David S. "Gamboa Worklife Tables, 1995 and 1998 Versions: A Comment." *Journal of Forensic Economics* 11, no. 3 (1998): 267-268.
9. Gibson, David S. "Case Studies in Earning Proxies for Partial Disability Cases." Presentation given at the meeting for forensic experts (sponsored by Vocational Economics, Inc.), *Defining Monetary Damages*, Louisville, KY, August 1, 1998.
8. Gibson, David S. "Analysis of Lost Lifetime Earnings." Presentation given at the meeting of the Cincinnati Insurance Company Unit Managers, Louisville, KY, July 22, 1998.
7. Gibson, David S. "Determining Present Value of Lost Earnings." Presentation given at the meeting for forensic experts (sponsored by Vocational Economics, Inc.), *Defining Monetary Damages*, Miami, FL, January 31, 1998.
6. Gibson, David S. "Business Valuation: Forms and Uses." Presentation given at the Corporate Law class of the University of Louisville Law School, Louisville, KY, October 28, 1997.
5. Gibson, David S., Gwendolyn H. Holland, and Janet Quirey. *Using Household Services Analyst*, Louisville, KY: Vocational Econometrics, Inc., 1997.
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3. Gibson, David S. "Business Valuation - Small Businesses and Private Practices." Presentation given at the meeting for attorneys and forensic experts (sponsored by Vocational Economics, Inc.), *Defining Monetary Damages*, San Juan, PR, February 2, 1997.
2. Gamboa, Anthony M., Jr., David S. Gibson, and John. P. Tierney. "Americans with Disabilities Act: Short-Term Effects." Paper presented at the Authors' Bazaar of the annual meeting of the American Law and Economics Association, May 10-11, 1996.
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Testimony Report: David S. Gibson*1/1/2016 through 4/21/2020*

<i>Date</i>	<i>Case Name</i>	<i>Testimony Type</i>	<i>Court</i>
4/21/20	Bianca Barton, a minor, et al. vs. Erin Stone, M.D., et al. [17-L-142]	Deposition	Sangamon County Circuit Court (7th) (IL)
4/14/20	Briar Mahoney, a minor, et al. vs. Dana Gabriela Mazuru-Witten, M.D., et al. [17BA-CV00195]	Deposition	Boone County Circuit Court (MO)
4/8/20	Hannah Cutler, a minor, et al. vs. Melissa Keene, M.D., et al. [16 L 006904]	Deposition	Cook County Circuit Court (IL)
3/17/20	Estate of Bilan Gong, deceased vs. Advocate Medical Group, et al. [2016 L 12326]	Deposition	Cook County Circuit Court (IL)
3/10/20	Jennifer Johnson-Borman vs. Julian Taylor, et al. [64D05-1401-CT-242]	Court	Porter Superior Court (IN)
3/9/20	Estate of Timothy Thomas, deceased vs. City of Fairfield [2017-L-3]	Deposition	Hamilton County Circuit Court (2nd) (IL)
3/5/20	Colton Babler, a minor, et al. vs. The Monroe Clinic, et al. [3:19-CV-00315]	Deposition	U.S. District Court (Western) (WI)
3/4/20	Jeffrey Smith, a disabled person vs. University of Chicago Hospitals, et al. [16 L 4212]	Court	Cook County Circuit Court (IL)
3/3/20	Steven Wolf and Barbara Wolf vs. Family Medical Center of LaGrange, LTD., et al. [2017 L 000447]	Court	Cook County Circuit Court (IL)
3/2/20	Robert M. Baumhart vs. C&S Pizzeria, Inc., et al. [17 L 9598]	Deposition	Cook County Circuit Court (IL)
3/2/20	Randolph J. Mullen vs. CSX Transportation [C-21-CV-19-000378]	Deposition	Washington County Circuit Court (MD)
2/26/20	Artis Aquino vs. City of Chicago [17 L 11852]	Deposition	Cook County Circuit Court (IL)
2/26/20	Christina Wooten vs. Illinois Gastroenterology Institute, et al. [16 L 115]	Deposition	Peoria County Circuit Court (10th) (IL)
2/25/20	Robert Dargan vs. City of Prospect Heights, et al. [18 M3 000282]	Deposition	Cook County Circuit Court (IL)
2/25/20	Caroline McDonald vs. Sullair, LLC and THE Technologies, et al. [14 L 00232]	Deposition	Peoria County Circuit Court (10th) (IL)
2/24/20	Estate of Kaitlyn Erdman, deceased vs. CDN Logistics, Inc. [2018 L 012402]	Deposition	Cook County Circuit Court (IL)
2/18/20	Jordan Zulauf vs. Commonwealth Edison Company, et al. [17 L 5209]	Deposition	Cook County Circuit Court (IL)
2/12/20	Estate of Robert J. Zulauf, deceased vs. Commonwealth Edison Company, et al. [17 L 5399]	Deposition	Cook County Circuit Court (IL)
2/7/20	Shawna Mackeben vs. Chicago Athletic Clubs, et al. [2017 L 010194]	Court	Cook County Circuit Court (IL)

<i>Date</i>	<i>Case Name</i>	<i>Testimony Type</i>	<i>Court</i>
2/5/20	Brent Drake vs. Daniel L. Ridener, et al. [84D02-1607-CT-4355]	Deposition	Vigo County Circuit Court (19th) (IN)
2/4/20	Vickey Hostetter, et al. vs. Robert A. Gurtler, M.D., et al. [14 L 91]	Deposition	Champaign County Circuit Court (6th) (IL)
2/3/20	Octavio Espino vs. Bozidar Pavlovic and DDS Transportation, Inc. [18 L 166]	Deposition	Cook County Circuit Court (IL)
1/30/20	Yosef Bornstein vs. YMCA of Chicago [2017 L 005854]	Deposition	Cook County Circuit Court (IL)
1/27/20	Carter Rossio, a minor, et al. vs. OSF Healthcare Systems, et al. [13 L 296]	Deposition	Peoria County Circuit Court (10th) (IL)
1/27/20	Austin Chappell vs. Eagle Express Lines, Inc. [18 L 010124]	Deposition	Cook County Circuit Court (IL)
1/22/20	Felipe Sanchez, III vs. Fariha Chaudhry, M.D., et al. [2015 L 10364]	Deposition	Cook County Circuit Court (IL)
1/16/20	Cecilia A. Hall vs. Rebel's Consturction, Inc., et al. [16 L 419]	Deposition	Cook County Circuit Court (IL)
1/16/20	Bryan Tyler Boerste vs. Ellis Towing, LLC, et al. [3:17-CV-00298-GNS]	Deposition	U.S. District Court (Western) (KY)
1/13/20	Mulan Henry, a minor, et al. vs. Northwestern Memorial Hospital, et al. [2017 L 1141]	Deposition	Cook County Circuit Court (IL)
1/13/20	Elizabeth G. Bacerott vs. Amtrak [2017 L 011692]	Deposition	Cook County Circuit Court (IL)
1/7/20	Kristen Dvorak vs. Target Corpation [16 CV 8773]	Deposition	U.S. District Court (Northern, E. Div) (IL)
1/7/20	Kamden Durnell, a minor, et al. vs. Christina L Midkiff, M.D., et al. [16-L-429]	Deposition	St. Clair County Circuit Court (20th) (IL)
1/6/20	Theodore Burmeister, a minor, et al. vs. St. John's Hospital, et al. [16-L-183]	Deposition	Sangamon County Circuit Court (7th) (IL)
1/6/20	Sean McDermott vs. Arcelormittal USA, et al. [18-CV-03529]	Deposition	U.S. District Court (Northern, E. Div) (IL)
12/19/19	James Daniel Garrison vs. Global Experience Specialist, Inc., et al. [2017 L 8011]	Deposition	Cook County Circuit Court (IL)
12/18/19	Carson Siegmeier, a minor, et al. vs. Rodney G. Briggs, M.D., et al. [14 L 57]	Deposition	Winnebago County Circuit Court (17th) (IL)
12/17/19	Estate of Jenny Collie-Morales, deceased vs. Advocate Medical Group, et al. [2017 L 002749]	Deposition	Cook County Circuit Court (IL)
12/10/19	Estate of Star Ifeacho, deceased vs. Cody Begley, et al. [17-CI-04343]	Deposition	Fayette County Circuit Court (22nd) (KY)
12/9/19	Buford Marie Oliver vs. Metra [15 L 5506]	Deposition	Cook County Circuit Court (IL)
12/6/19	Mark Allen vs. Sarah Bush Lincoln Health Center, et al. [2013 L 45]	Court	Coles County Circuit Court (5th) (IL)

<i>Date</i>	<i>Case Name</i>	<i>Testimony Type</i>	<i>Court</i>
12/5/19	Annette Kimmons and Eugene Kimmons vs. Paul Murtagh, et al. [17 L 012761]	Deposition	Cook County Circuit Court (IL)
12/2/19	Scott Crum and Julie Ann Crum vs. Dr. Joshua Daniel, O.D., et al. [18-CI-634]	Deposition	Boyd County Circuit Court (2nd) (KY)
11/20/19	Jeffrey Smith, a disabled person vs. University of Chicago Hospitals, et al. [16 L 4212]	Deposition	Cook County Circuit Court (IL)
11/19/19	Germaine McCoy vs. Norfolk Southern Railway [2017 L 010241]	Deposition	Cook County Circuit Court (IL)
11/14/19	Ali Almeffleh and Nadiyah Sabrah vs. Stephanie Armstrong, et al. [16-L-249]	Evidentiary Deposition	St. Clair County Circuit Court (20th) (IL)
11/14/19	Steven Wolf and Barbara Wolf vs. Family Medical Center of LaGrange, LTD., et al. [2017 L 000447]	Deposition	Cook County Circuit Court (IL)
11/13/19	Jimmy Cashmore and Lisa Cashmore vs. Shaun O'Leary, M.D., et al. [16 L 7307]	Deposition	Cook County Circuit Court (IL)
11/7/19	Janette Debartolo vs. Kohl's Department Stores, et al. [14 L 62038]	Deposition	Cook County Circuit Court (IL)
11/5/19	Jane Doe 1 vs. City of Chicago [18-cv-3054]	Deposition	U.S. District Court (Northern, E. Div) (IL)
11/4/19	Camden Ritchie, a minor, et al. vs. Laurel Walton, M.D., et al. [16 L 32]	Deposition	Macon County Circuit Court (6th) (IL)
11/1/19	Kenneth Evans vs. Eagle Ridge Resort & Spa, et al. [17 L 002960]	Deposition	Cook County Circuit Court (IL)
10/31/19	Estate of Passion Overstreet-Vinnett, deceased vs. Jerauld Kirkpatrick, et al. [17 L 9957]	Deposition	Cook County Circuit Court (IL)
10/30/19	Estate of Patrick Vizzzone, deceased vs. Carl Eybel, M.D., et al. [16 L 8291]	Court	Cook County Circuit Court (IL)
10/29/19	Kathleen Burdick and Bruce Burdick vs. Joseph R. Verbeek, et al. [45C01-1310-CT152]	Court	Lake County Circuit Court (1st) (IN)
10/28/19	Steven Judson vs. Kevin Stuckey, PA - C, et al. [2018-L-507]	Deposition	St. Clair County Circuit Court (20th) (IL)
10/28/19	John Doherty vs. Elim Baptist Church [2017 L 010656]	Deposition	Cook County Circuit Court (IL)
10/24/19	Brain Evans, Jr., a minor vs. Ingalls Memorial Hospital, et al. [17 L 13276]	Deposition	Cook County Circuit Court (IL)
10/22/19	Shawna Mackeben vs. Chicago Athletic Clubs, et al. [2017 L 010194]	Deposition	Cook County Circuit Court (IL)
10/17/19	National Office Liquidators, LLC., vs. Knox Avenue Realty, LLC. [17 CH 4624]	Deposition	Cook County Circuit Court (IL)
10/15/19	The Estate of Joseph Marchiando, deceased vs. Illinois Central Truck Leasing, et al. [16 L 97]	Deposition	Will County Circuit Court (12th) (IL)
10/14/19	Sharon Schussler, et al. vs. Collette Major, M.D., et al [2016L0011265]	Deposition	Cook County Circuit Court (IL)

<i>Date</i>	<i>Case Name</i>	<i>Testimony Type</i>	<i>Court</i>
10/14/19	Frank Manno, a minor, et al. vs. Advocate Sherman Hospital, et al. [16 L 002120]	Deposition	Cook County Circuit Court (IL)
10/10/19	Cheryl Irwin, et al. vs. Amerigas Propane, Inc., et al. [2015-L-000183]	Deposition	Madison County Circuit Court (3rd) (IL)
10/10/19	Lee Irwin, et al. vs. Amerigas Propane, Inc., et al. [2015 L 000183]	Deposition	Madison County Circuit Court (3rd) (IL)
10/7/19	Ryan Fravel, a minor, et al. vs. Astrib B. Herard, M.D., et al. [2017 L 134]	Deposition	Kankakee County Circuit Court (21st) (IL)
10/3/19	Shawn Allen and Kim Allen vs. Steven G. Glasgow, M.D., et al. [17 L 58]	Deposition	DeKalb County Circuit Court (16th) (IL)
10/2/19	Frank Galasso vs. Metra [2017 L 010534]	Deposition	Cook County Circuit Court (IL)
9/24/19	Tyrone Harrington vs. BNSF Railway Company [17 L 011693]	Deposition	Cook County Circuit Court (IL)
9/23/19	Ramon Mata vs. CSX Transportation, Inc. [2016 L 8361]	Court	Cook County Circuit Court (IL)
9/17/19	Tarance T. Etheredge III, vs. City of Chicago, et al. [17 L 2841]	Deposition	Cook County Circuit Court (IL)
9/4/19	Leila Garcia, a disabled minor, et al. vs. St. Francis Hospital, et al. [11 L 1823]	Deposition	Cook County Circuit Court (IL)
8/28/19	Francisco Miranda and Sylvia Miranda vs. Billy Anders, et al. [13 L 004071]	Deposition	Cook County Circuit Court (IL)
8/26/19	DeAndre Miller, a minor vs. Monique Jones, M.D., et al. [2015 L 11523]	Deposition	Cook County Circuit Court (IL)
8/21/19	Tyrone Johnson vs. Gary Ulrich, et al. [2017 L 005736]	Deposition	Cook County Circuit Court (IL)
8/20/19	Rosalyn Ryan vs. Deepak Nair, et al. [17 L 008287]	Deposition	Cook County Circuit Court (IL)
8/19/19	Danielle F. Palagi vs. Sucha Singh, et al. [2017 L 469]	Deposition	Cook County Circuit Court (IL)
8/13/19	The Estate of Aubrey Walker, deceased vs. Cumberland Regional Hospital, et al. [15-CI-00774]	Deposition	Pulaski County Circuit Court (28th) (KY)
8/12/19	Kurt Kaiser vs. MB Real Estate Services, Inc., et al. [17 L 5900]	Deposition	Cook County Circuit Court (IL)
8/6/19	Noushin Pourghobadi vs. Homewood Suites Hotes [16 L 12666]	Deposition	Cook County Circuit Court (IL)
8/1/19	Gina Pannorfi vs. Shaquita Brown, et al. [2017 L 008286]	Deposition	Cook County Circuit Court (IL)
8/1/19	Patrick O'Donnell vs. Magic Carpet Ski Lifts, Inc., et al. [15 L 7514]	Deposition	Cook County Circuit Court (IL)
7/30/19	Ronald Basenberg vs. Metra [17 L 008739]	Deposition	Cook County Circuit Court (IL)

<i>Date</i>	<i>Case Name</i>	<i>Testimony Type</i>	<i>Court</i>
7/29/19	Hudson Thies, a minor, et al. vs. Mercy Hospitals East Communities, et al. [17SL-CC01871]	Deposition	St. Louis County Circuit Court (21st) (MO)
7/29/19	Jeannette Hernandez, et al. vs. Jacob A. Jindela [15 M6 000640]	Deposition	Cook County Circuit Court (IL)
7/26/19	Martin McCallion vs. Michael Nemlich, et al. [17 L 1387]	Court	Cook County Circuit Court (IL)
7/26/19	Elmar Bingcang, et al. vs. Matthew R. Waterman and City of Elgin [16 L 31]	Deposition	Kane County Circuit Court (16th) (IL)
7/25/19	Vanessa Woods, et al. vs. The Boeing Company [2015 L 006324]	Deposition	Cook County Circuit Court (IL)
7/25/19	Darlene Ramirez, et al. vs. The Boeing Company [2015 L 006324]	Deposition	Cook County Circuit Court (IL)
7/25/19	Faye Oskarsdottir, et al. vs. The Boeing Company [2015 L 006324]	Deposition	Cook County Circuit Court (IL)
7/25/19	Karen Neben and Nathan Neben, et al. vs. The Boeing Company [2015 L 006324]	Deposition	Cook County Circuit Court (IL)
7/25/19	Vashti Escobedo and Ray C. Escobedo, et al. vs The Boeing Company [16 L 003846]	Deposition	Cook County Circuit Court (IL)
7/24/19	Angela Kaepplinger and Brian Kaepplinger vs. Michael Michelotti, M.D., et al. [17-cv-5847]	Deposition	U.S. District Court (Northern, E. Div) (IL)
7/23/19	Estate of Patrick Vizzone, deceased vs. Carl Eybel, M.D., et al. [16 L 8291]	Deposition	Cook County Circuit Court (IL)
7/18/19	Adam Wyczesany, disabled, et al. vs. MBI Builders, Ltd., et al. [16 L 3690]	Deposition	Cook County Circuit Court (IL)
7/18/19	Laura Gonzalez, et al. vs. Ricky Gee, et al. [16 L 9284]	Deposition	Cook County Circuit Court (IL)
7/16/19	Jonathan Clark vs. Sally R. Fuller [17 L 22]	Court	Lee County Circuit Court (15th) (IL)
7/15/19	Anthony DeSanti vs. Global Spectrum, L.P., et al. [16 L 15]	Deposition	Cook County Circuit Court (IL)
7/15/19	Gregory Jones vs. BNSF Railway Company [17 L 011695]	Deposition	Cook County Circuit Court (IL)
7/11/19	Brian J. Volkman, deceased vs. Loyola University Medical Center [16 L 8588]	Deposition	Cook County Circuit Court (IL)
7/9/19	Daniel A. Caruso vs. Advocate Sheman Hospital, et al. [16 L 005840]	Deposition	Cook County Circuit Court (IL)
7/8/19	Alex Garcia vs. Safeco Insurance Company	Deposition	Uninsured Motorist Claim (IL)
6/25/19	Heidi Mrowiec vs. David A. Gray, et al. [2014 L 27]	Deposition	Winnebago County Circuit Court (17th) (IL)
6/25/19	Tinauris Wise vs. Erman T. Williams, et al. [17 L 588]	Deposition	Cook County Circuit Court (IL)

<i>Date</i>	<i>Case Name</i>	<i>Testimony Type</i>	<i>Court</i>
6/24/19	Keith Lannefeld vs. Schindler Elevator Corporation, et al. [2016 L 008720]	Deposition	Cook County Circuit Court (IL)
6/24/19	John Stone vs. Freeman Decorating Company, et al. [2016 L 008283]	Deposition	Cook County Circuit Court (IL)
6/18/19	Daniel Kowalyk vs. City of Park Ridge, et al. [16 L 004808]	Deposition	Cook County Circuit Court (IL)
6/18/19	Jennifer Newberry vs. City of Park Ridge, et al. [16 L 004808]	Deposition	Cook County Circuit Court (IL)
6/13/19	Eric Duclos vs. Altec Industries, Inc., et al. [3:16-cv-01162-JPG-RJD]	Deposition	U.S. District Court (Southern) (IL)
6/12/19	Sydney Renner vs. Trevor J. Shepard Bazant [45C01-1606-CT-00080]	Court	Lake County Circuit Court (1st) (IN)
6/11/19	Tyler Spjute vs. The Keckley Company, et al. [17 L 5405]	Deposition	Cook County Circuit Court (IL)
5/29/19	Sarahi Diaz, a minor, et al. vs. Mac Neal Hospital, et al. [2014 L 12660]	Deposition	Cook County Circuit Court (IL)
5/29/19	Estate of Julene Ricks-Ngwayah, deceased vs. Advocate Health & Hospitals Corp., et al. [14 L 12504]	Court	Cook County Circuit Court (IL)
5/28/19	Ernest Wirtz vs. Union Pacific Railroad Company [27-cv-16-702]	Evidentiary Deposition	Hennepin County Circuit Court (4th) (MN)
5/23/19	Yuli Salgado, et al. vs. Marlene Fields [16 L 012414]	Deposition	Cook County Circuit Court (IL)
5/22/19	Ramon Mata vs. CSX Transportation, Inc. [2016 L 8361]	Deposition	Cook County Circuit Court (IL)
5/10/19	Issam Rafea and Joulana Baakar vs. Victoria A. Brown [15 L 83]	Court	DeKalb County Circuit Court (16th) (IL)
5/6/19	Landon Ghostanyans, a minor, et al. vs. Pamela J. Goodwin, M.D., et al. [15 L 009669]	Court	Cook County Circuit Court (IL)
5/1/19	Jane Doe 5 vs. City of Chicago [18-cv-3054]	Deposition	U.S. District Court (Northern, E. Div) (IL)
5/1/19	Jane Doe 1 vs. City of Chicago [18-cv-3054]	Deposition	U.S. District Court (Northern, E. Div) (IL)
5/1/19	Jane Doe 2 vs. City of Chicago [18-cv-3054]	Deposition	U.S. District Court (Northern, E. Div) (IL)
5/1/19	Jane Doe 3 vs. City of Chicago [18-cv-3054]	Deposition	U.S. District Court (Northern, E. Div) (IL)
5/1/19	Jane Doe 4 vs. City of Chicago [18-cv-3054]	Deposition	U.S. District Court (Northern, E. Div) (IL)
4/30/19	Estate of Nicholas Garza vs. Gary Holstein, et al. [LACV044451]	Deposition	Clinton County Circuit Court (7th) (IA)
4/29/19	Abbie P. Bennett vs. Allison M. Muskat [16 L 285]	Deposition	Lake County Circuit Court (19th) (IL)

<i>Date</i>	<i>Case Name</i>	<i>Testimony Type</i>	<i>Court</i>
4/29/19	Helen Miles and Wayne Miles vs. Signature Hardware [16-L-541]	Deposition	St. Clair County Circuit Court (20th) (IL)
4/25/19	Martin McCallion vs. Michael Nemlich, et al. [17 L 1387]	Deposition	Cook County Circuit Court (IL)
4/24/19	George Buchanan vs. Alphonse J. Schlueter, et al. [17-L-255]	Evidentiary Deposition	St. Clair County Circuit Court (20th) (IL)
4/23/19	Maria G. Perez vs. 2800 Avenue Limited Partnership, et al. [2016 L 009165]	Deposition	Cook County Circuit Court (IL)
4/15/19	David Abraham vs. Marvin Newson, Omega & Associates, Inc., et al. [2016 L 9692]	Deposition	Cook County Circuit Court (IL)
4/10/19	James Balonek vs. Northeast Illinois Commuter Railroad Corporation [17 L 004043]	Deposition	Cook County Circuit Court (IL)
4/9/19	Bay Nguyen vs. Mike Pipikios, et al. [2016 L 007174]	Deposition	Cook County Circuit Court (IL)
4/8/19	Roger Creason, deceased vs. Williams Brothers Construction, et al. [2016 L 000020]	Deposition	Sangamon County Circuit Court (7th) (IL)
4/4/19	Melissa Mowery vs. Waukegan Illinois Hopsital Company, LLC, et al. [2015 L 012865]	Deposition	Cook County Circuit Court (IL)
4/4/19	Thomas Batka vs. Jacob Gutierrez Rodriguez, et al. [17 L 9150]	Deposition	Cook County Circuit Court (IL)
4/3/19	Teresa Woods and Virgil Woods vs. Barr Nunn Transportation, et al. [05771 LACL 138665]	Deposition	Polk County Circuit Court (5th) (IA)
3/27/19	Andrew Woods vs. Amazon.Com., et al. [17-cv-4339]	Deposition	U.S. District Court (Northern, E. Div) (IL)
3/26/19	Alexis Votaw, a minor, et al. vs. Paula Hobson, M.D. et al. [2014 L 34]	Deposition	DeKalb County Circuit Court (16th) (IL)
3/11/19	Richard Mika vs. F.H. Paschen, et al. [16 L 1319]	Deposition	Cook County Circuit Court (IL)
3/6/19	Micheal Q. Murphy, et al. vs. SSM Healthcare, St. Louis, et al. [17SL-CC04072]	Deposition	St. Louis County Circuit Court (21st) (MO)
3/4/19	Debra Piper, deceased vs. David Clutis, M.D., et al. [17-L-57]	Deposition	Jackson County Circuit Court (1st) (IL)
3/4/19	Carl Jacobs vs. Ilene Hall [45D02-1610-CT-100]	Evidentiary Deposition	Lake County Circuit Court (1st) (IN)
2/28/19	Martha Solorio vs. Presence Chicago Hospitals, et al. [15 L 9820]	Deposition	Cook County Circuit Court (IL)
2/26/19	Antonio Venegas, a disabled person vs. Iron Mountain, Inc., et al. [15 L 1659]	Deposition	Cook County Circuit Court (IL)
2/25/19	Steven Zhao, a minor vs. The United States of America [17-CV-454]	Evidentiary Deposition	U.S. District Court (Southern) (IL)
2/20/19	Jeffrey E. Burke and Lisa Songer-Burke vs. John Maneely Company, et al. [14-cv-285]	Deposition	U.S. District Court (Northern, E. Div) (IL)

<i>Date</i>	<i>Case Name</i>	<i>Testimony Type</i>	<i>Court</i>
2/19/19	Ryan Dempsey vs. Northeast Illinois Regional Commuter Railroad [16 L 9525]	Court	Cook County Circuit Court (IL)
2/14/19	Benjamin Trusty vs. Illinois Central Railroad Company, et al. [16 L 008557]	Deposition	Cook County Circuit Court (IL)
2/12/19	Victor Calderon vs. Ozinga Ready Mix Concrete, INC., et al. [16 L 010247]	Deposition	Cook County Circuit Court (IL)
2/5/19	Madalynn Corbin, a minor, et al. vs. St. Anthony's Health Center, et al. [13-L-592]	Deposition	Madison County Circuit Court (3rd) (IL)
1/29/19	Zachary Weyer vs. SAIA Motor Freight Line, LLC., et al. [17 CV 3621]	Deposition	U.S. District Court (Northern, E. Div) (IL)
1/17/19	Imran Maali, a minor, et al. vs. Advocate Health and Hospitals Corp., et al. [15 L 5925]	Court	Cook County Circuit Court (IL)
1/14/19	Michael Schaller, et al. vs. Arlington Park Racecourse, LLC., et al. [16 L 2889]	Court	Cook County Circuit Court (IL)
1/8/19	Aleksander Galaszkievicz, et al. vs. Bincy Joseph, M.D. et al. [2015 L 007084]	Deposition	Cook County Circuit Court (IL)
1/8/19	Albert Wdziekonski, et al. vs. S. Saft & Company, et al. [2016-CA-001799-08-G]	Deposition	Seminole County Circuit Court (18th) (FL)
1/7/19	Terry Good vs. Northshore University Health System, et al. [16 L 9666]	Deposition	Cook County Circuit Court (IL)
1/7/19	Landon Ghostanyans, a minor, et al. vs. Pamela J. Goodwin, M.D., et al. [15 L 009669]	Deposition	Cook County Circuit Court (IL)
1/3/19	Mark Lauenstein and Jamie Lauenstein vs. Horsfield Construction, et al. [2:17-CV-01025]	Evidentiary Deposition	U. S. District Court (Northern, E. Div) (IA)
1/3/19	Robert Surma and Margaret Surma vs. Richard W. Broderick, M.D., et al. [15 L 6597]	Deposition	Cook County Circuit Court (IL)
12/18/18	John Doherty vs. Elim Baptist Church [2017 L 010656]	Deposition	Cook County Circuit Court (IL)
12/18/18	Estate of Isaiah Sanchez, deceased minor vs. Norton Hospitals, INC., et al. [14-CI-004065]	Deposition	Jefferson County Circuit Court (30th) (KY)
12/13/18	Sydney Renner vs. Trevor J. Shepard Bazant [45C01-1606-CT-00080]	Deposition	Lake County Circuit Court (1st) (IN)
12/5/18	Folasade Kalejaiye, a minor vs. The University of Chicago Medical Center, et al. [15 L 010889]	Court	Cook County Circuit Court (IL)
12/3/18	John J. Jaloway, deceased vs. Aristeo Construction Company, et al. [2016 L 003159]	Deposition	Cook County Circuit Court (IL)
11/29/18	Troy Hatchett, a minor, et al. vs. Little Company of Mary Hospital, et al. [14 L 4991]	Deposition	Cook County Circuit Court (IL)
11/29/18	Owen Murrell, a minor, et al. vs. Charles J. Aprahamian, M.D., et al. [15 L 269]	Deposition	Peoria County Circuit Court (10th) (IL)
11/28/18	Sergey Mikhanovsky and Lana Mikhanovsky vs. Michael P. Grossman, M.D., et al. [16 L 010418]	Deposition	Cook County Circuit Court (IL)

<i>Date</i>	<i>Case Name</i>	<i>Testimony Type</i>	<i>Court</i>
11/27/18	Estate of Daniel Kujawa, deceased vs. Samuel Farbstein, M.D., et al. [10 L 101]	Deposition	Cook County Circuit Court (IL)
11/15/18	Adrian Roberto Villa, a minor, vs. Adventist GlenOaks Hospital, et al. [16-cv-5151]	Deposition	U.S. District Court (Northern, E. Div) (IL)
11/14/18	Nicole Moses vs. Northwestern Healthcare Corp., et al. [15 L 812]	Deposition	Dupage County Circuit Court (18th) (IL)
11/14/18	Stevan Schmelzer and Shelly Schmelzer vs. Ross Wilson Trucking Inc., et al. [3:16-cv-16-290-SCW]	Deposition	U.S. District Court (Southern) (IL)
11/13/18	Cortney Dixon vs. Texas Roadhouse, Inc., et al. [16-CI-00490]	Deposition	Pulaski County Circuit Court (28th) (KY)
11/12/18	James R. Mahlum and Evetta Mahlum vs. Duane Arch [16 L 39]	Deposition	Kankakee County Circuit Court (21st) (IL)
11/9/18	Bennie Wood and Linda Wood vs. Navistar, Inc. [09 L 5440]	Court	Cook County Circuit Court (IL)
11/6/18	Anthony Elmore vs. Northeast Illinois Regional Commuter Railroad, d/b/a METRA [16 L 011777]	Deposition	Cook County Circuit Court (IL)
11/1/18	Thomas Ittersagen vs. Advocate Health and Hospitals, Corp., et al. [12 L 007599]	Court	Cook County Circuit Court (IL)
10/26/18	Estate of Phillip P. Dunlap, deceased vs. Dr. J. Stephen Marshall, et al. [09 L 257]	Court	Peoria County Circuit Court (10th) (IL)
10/23/18	Ryan Dempsey vs. Northeast Illinois Regional Commuter Railroad [16 L 9525]	Deposition	Cook County Circuit Court (IL)
10/19/18	Dena Lewis-Bystrzycki v. City of Country Club Hills, et al. [2012 L 009916]	Court	Cook County Circuit Court (IL)
10/15/18	Dennis Domingo and May Domingo vs. Leonid Bouinyi, M.D., et al. [2011 L 739]	Court	Dupage County Circuit Court (18th) (IL)
10/9/18	Steven Zhao, a minor vs. The United States of America [17-CV-454]	Deposition	U.S. District Court (Southern) (IL)
10/3/18	Estate of John Douglas Behme, deceased vs. Ameren Illinois Company, et al. [16-L-324]	Evidentiary Deposition	St. Clair County Circuit Court (20th) (IL)
10/1/18	Julien Florez, a minor, et al. vs. Northshore University Healthsystem, et al. [14 L 13348]	Court	Cook County Circuit Court (IL)
9/26/18	Travis Kness and Jennifer Kness vs. Patrick Crisci [2017-cv-50163]	Deposition	U.S. District Court (Northern, W. Div) (IL)
9/24/18	Nancy Fallon vs. Freakling Bros., Inc. [A-17-753909-C]	Deposition	Clark County Circuit Court (8th) (NV)
9/21/18	Anthony J. Perrin, deceased vs. Dubak Electrical Maintenance Corp., et al. [2015 L 8425]	Court	Cook County Circuit Court (IL)
9/19/18	Estate of Jeremy Kitt, deceased vs. Androni Henry, M.D., et al. [16 L 004373]	Deposition	Cook County Circuit Court (IL)
9/19/18	John Perrin, et al. vs. Capstan Corporation, et al. [17 CV 636]	Deposition	U.S. District Court (Western) (WI)

<i>Date</i>	<i>Case Name</i>	<i>Testimony Type</i>	<i>Court</i>
9/19/18	Brandon Michael Pekkala, et al. vs. Fraser Shipyards, Inc., et al. [17 CV 636]	Deposition	U.S. District Court (Western) (WI)
9/19/18	Donald Holden, et al. vs. Capstan Corporation, et al. [17-CV-636]	Deposition	U.S. District Court (Western) (WI)
9/17/18	Vimala Kunnasseril, deceased vs. Maleeha Ahsan, M.D., et al. [12 L 012282]	Deposition	Cook County Circuit Court (IL)
9/13/18	Jessica Hempen vs. St. Joseph's Hospital, et al. [12 L 369]	Deposition	St. Clair County Circuit Court (20th) (IL)
9/11/18	Mary C. Andreoni vs. Susan P. Pearl [16 L 893]	Deposition	Cook County Circuit Court (IL)
9/10/18	Austin Sivia, a minor, et al. vs. Southwestern Illinois Health Facilities, Inc., et al. [15 L 390]	Deposition	St. Clair County Circuit Court (20th) (IL)
9/5/18	Jason Sumner and Shelby Sumner vs. Recreational Equipment, Inc., et al. [17 CV 2866]	Deposition	U.S. District Court (Northern, E. Div) (IL)
9/5/18	Justin T. Wotkowski vs. Anthony K. Hofer, and the County of Will [15 L 120]	Deposition	Will County Circuit Court (12th) (IL)
9/4/18	Filiberto Tinajero vs. Chicago Heights Park District, et al. [15 L 9816]	Deposition	Cook County Circuit Court (IL)
8/22/18	Marlo Messner vs. Restaurant Depot, LLC [13 L 13277]	Deposition	Cook County Circuit Court (IL)
8/21/18	Patrick Shull and Kathy Shull vs. GCI Consolidated, LLC [2015 M3 000745]	Deposition	Cook County Circuit Court (IL)
8/15/18	Charles Muhammad, a minor vs. Northwestern Memorial Hospital, et al. [12 L 012174]	Evidentiary Deposition	Cook County Circuit Court (IL)
8/13/18	Donny L. Schroeder vs. Spry's Dirt & Gravel, et al. [16CM-CC00082]	Deposition	Camden County Circuit Court (26th) (MO)
8/9/18	Daneilleo J. Marshall vs. Dennis L. Newberry, M.D., et al. [11-CI-00356]	Deposition	Henderson County Circuit Court (51st) (KY)
8/7/18	Malissa Bader vs. Airoidi Brothers, Inc., et al. [16 L 160]	Deposition	Lake County Circuit Court (19th) (IL)
8/6/18	Jordan Kori Jackson, deceased vs. Textron Inc., et al. [3:12-CV-00154-TBR-LLK]	Court	U.S. District Court (Western) (KY)
8/2/18	Tracy B. Driscoll, deceased vs. Old Dominion Freight Line, Inc., et al. [2016 L 2435]	Deposition	Cook County Circuit Court (IL)
7/30/18	Dagoberto Enriquez and Eunice Enriquez vs. Jas Forwarding, Inc., [2016 L 002088]	Deposition	Cook County Circuit Court (IL)
7/25/18	Jose Gamboa vs. Mondelez International, Inc., et al. [2015 M5 00298]	Deposition	Cook County Circuit Court (IL)
7/24/18	Kevin Pinkerton vs. Wallace Abel, M.D., et al. [15-L-629]	Deposition	St. Clair County Circuit Court (20th) (IL)
7/17/18	Kelvin Baldrige and Darlene Baldrige vs. Franciscan Alliance, et al. [15 L 010132]	Deposition	Cook County Circuit Court (IL)

<i>Date</i>	<i>Case Name</i>	<i>Testimony Type</i>	<i>Court</i>
7/12/18	Michael Baker vs. Cook County Health, et al. [15 L 10115]	Deposition	Cook County Circuit Court (IL)
6/28/18	Charles Muhammad, a minor vs. Northwestern Memorial Hospital, et al. [12 L 012174]	Deposition	Cook County Circuit Court (IL)
6/26/18	Nastalia Soto, a minor, et al. vs. MacNeal Hospital, et al. [2014 L 009016]	Deposition	Cook County Circuit Court (IL)
6/25/18	William S. Gregory vs. Ledcor Construction Inc., et al [15 L 001494]	Deposition	Cook County Circuit Court (IL)
6/25/18	Estate of Robert Eric Clark, deceased, et al. vs. American Coal Company [3:16-cv-01196-JPG-RJD]	Deposition	U.S. District Court (Southern) (IL)
6/21/18	Stacey Dole and Michael J. Dole vs. Kanesha L. Bryant, M.D., et al. [2015 L 12349]	Deposition	Cook County Circuit Court (IL)
6/7/18	Imran Maali, a minor, et al. vs. Advocate Health and Hospitals Corp., et al. [15 L 5925]	Deposition	Cook County Circuit Court (IL)
6/4/18	Laura Dubberke vs. DPI Specialty Foods, Inc., et al. [16 L 6992]	Deposition	Cook County Circuit Court (IL)
5/31/18	Michael Schaller, et al. vs. Arlington Park Racecourse, LLC., et al. [16 L 2889]	Deposition	Cook County Circuit Court (IL)
5/24/18	Ali Almekleh and Nadiah Sabrah vs. Stephanie Armstrong, et al. [16-L-249]	Deposition	St. Clair County Circuit Court (20th) (IL)
5/23/18	Pablo Vieyra vs. Vivify Construction, LLC. [2015 L 006001]	Deposition	Cook County Circuit Court (IL)
5/22/18	Eric Mertes and Kendra Mertes vs. Robert Summerfelt [14 L 002983]	Court	Cook County Circuit Court (IL)
5/22/18	Anthony J. Perrin, deceased vs. Dubak Electrical Maintenance Corp., et al. [2015 L 8425]	Deposition	Cook County Circuit Court (IL)
5/16/18	Estate of Marilyn Madina Perez vs. St. Alexius Medical Center, et al. [14 L 10905]	Court	Cook County Circuit Court (IL)
5/15/18	Lawrence H. Polchow vs. John J. Robinson and Bruce I. Robinson [15 L 284]	Deposition	Dupage County Circuit Court (18th) (IL)
5/14/18	Rayelynn A. Kidwell, disabled adult, et al. vs. Laurie X. Hopper, R.N., et al. [16 L 1122]	Deposition	Madison County Circuit Court (3rd) (IL)
5/8/18	Robert Herring vs. Terrance Nofsinger, et al. [16 L 7482]	Deposition	Cook County Circuit Court (IL)
5/7/18	Daniya Hamilton, a minor, et al. vs. Waukegan Illinois Hospital, LLC. [16 L 319]	Deposition	Lake County Circuit Court (19th) (IL)
5/2/18	Michael Videira vs. Athletico, Ltd., et al. [15 L 002633]	Deposition	Cook County Circuit Court (IL)
4/30/18	Mark Allen vs. Sarah Bush Lincoln Health Center, et al. [2013 L 45]	Deposition	Coles County Circuit Court (5th) (IL)
4/24/18	Sean M. Felix and Randi Felix vs. The Autobarn City Mazda, et al. [16 L 6527]	Deposition	Cook County Circuit Court (IL)

<i>Date</i>	<i>Case Name</i>	<i>Testimony Type</i>	<i>Court</i>
4/23/18	Carrie A. Scheetz vs. Nauvoo-Colusa Community Unit School District #325, et al. [2016 LL 00001]	Deposition	Hancock County Circuit Court (9th) (IL)
4/23/18	Terry Hopkins vs. Union Pacific Railroad Company [13 L 9894]	Court	Cook County Circuit Court (IL)
4/16/18	Sarah Kamp, Deceased vs. Sheriff of Stephenson County, et al. [2013 L 29]	Deposition	Stephenson County Circuit Court (15th) (IL)
3/29/18	Jennifer Johnson-Borman vs. Julian E. Taylor, et al. [64D05-1401-CT-242]	Deposition	Porter County Circuit Court (2nd) (IN)
3/22/18	Elton Togba vs. Prime Scaffold, Inc., [15 L 010288]	Deposition	Cook County Circuit Court (IL)
3/20/18	Joseph F. Michelau, et al. vs. Preferred Professional Insurance Company, et al. [17-CV-001017]	Deposition	Racine County Circuit Court (WI)
3/14/18	Eric Mertes and Kendra Mertes vs. Robert Summerfelt [14 L 002983]	Deposition	Cook County Circuit Court (IL)
3/13/18	Issam Rafea and Jouliana Baakar vs. Victoria A. Brown [15 L 83]	Deposition	DeKalb County Circuit Court (16th) (IL)
3/8/18	Janice McKinney vs. Advocate North Side Health Network, et al. [14 L 010652]	Court	Cook County Circuit Court (IL)
2/27/18	Kenneth M. Smith vs. Xsport Fitness, Inc., et al. [15 L 1323]	Court	Cook County Circuit Court (IL)
2/22/18	Tom M. Schulenberg, et al. vs. Dr. Meena Gujrati, M.D., et al. [14 L 204]	Deposition	Peoria County Circuit Court (10th) (IL)
2/21/18	Francisco Jara vs. Power Construction Company, LLC, et al. [2015 L 005694]	Deposition	Cook County Circuit Court (IL)
2/20/18	Kenneth W. Jones, et al. vs. Heather Lynn Hembree [11 L 141]	Deposition	Dupage County Circuit Court (18th) (IL)
2/15/18	Julia Kryszczynska, a minor, et al. vs. Yvonne Wolny, M.D., et al. [2014 L 001758]	Court	Cook County Circuit Court (IL)
2/13/18	Jan Piekarewicz, et al. vs. Menards, et al. [15 L 7643]	Deposition	Cook County Circuit Court (IL)
2/12/18	Folasade Kalejaiye, a minor vs. The University of Chicago Medical Center, et al. [15 L 010889]	Deposition	Cook County Circuit Court (IL)
2/6/18	Amy Konen, et al. vs. Zurich American Insurance Company, et al. [2017CV000658]	Deposition	Dane County Circuit Court (WI)
2/6/18	Jeffrey Hubert vs. Chicago Public Schools [2016 L 1607]	Deposition	Cook County Circuit Court (IL)
1/30/18	Randy G. Pate, Sr. vs Pace Suburban Bus, Division of RTA, et al. [09 L 9122]	Court	Cook County Circuit Court (IL)
1/29/18	Estate of John Douglas Behme, deceased vs. Ameren Illinois Company, et al. [16-L-324]	Deposition	St. Clair County Circuit Court (20th) (IL)
1/23/18	Estate of Sheree Mayfield, deceased vs. Little Company of Mary Hospital, et al. [16 L 2106]	Deposition	Cook County Circuit Court (IL)

<i>Date</i>	<i>Case Name</i>	<i>Testimony Type</i>	<i>Court</i>
1/23/18	Jordan Kori Jackson, deceased vs. Textron Inc., et al. [3:12-CV-00154-TBR-LLK]	Deposition	U.S. District Court (Western) (KY)
1/22/18	Virginia Altiveros and Casimiro Altiveros vs. Bhupesh Dhananjayan, M.D., et al. [13 L 12543]	Court	Cook County Circuit Court (IL)
1/22/18	Gia M. Super and Todd E. Alter vs. Carla Burdock, M.D. [13 L 33208]	Deposition	Cook County Circuit Court (IL)
1/17/18	Natalya Goldin vs. Menachem Shabat, as Parent and Next Friend of Ashira Shabat, a minor [16 L 3083]	Deposition	Cook County Circuit Court (IL)
1/15/18	Stuart Rosenberg vs. The Home Depot, U.S.A., Inc. [16 CV 05272]	Deposition	U.S. District Court (Northern, E. Div) (IL)
1/11/18	John Miceli vs. Jack Parzatka [14 LA 35]	Court	McHenry County Circuit Court (22nd) (IL)
1/10/18	Estate of Julene Ricks-Ngwayah, deceased vs. Advocate Health & Hospitals Corp., et al. [14 L 12504]	Deposition	Cook County Circuit Court (IL)
1/9/18	Estate of Kevin Conner, deceased vs. Todd Alexander, M.D., et al. [15 L 157]	Deposition	Winnebago County Circuit Court (17th) (IL)
1/8/18	Paul David Sitz vs. F.H. Paschen, S.N. Nielsen & Associates, LLC, et al. [14 L 11084]	Deposition	Cook County Circuit Court (IL)
1/4/18	Stanley Jedrzejczyk, et al. vs. City of Chicago, a municipal corporation, et al. [14 L 8125]	Deposition	Cook County Circuit Court (IL)
1/3/18	Wyatt Williams vs. Leslie Mueller [15 L 000744]	Deposition	Dupage County Circuit Court (18th) (IL)
12/18/17	Thomas Ittersagen vs. Advocate Health and Hospitals, Corp., et al. [12 L 007599]	Deposition	Cook County Circuit Court (IL)
12/13/17	Janice McKinney vs. Advocate North Side Health Network, et al. [14 L 010652]	Deposition	Cook County Circuit Court (IL)
12/12/17	Jesse Lindsay vs. Clowning Around Entertainment, Inc. [14 L 000927]	Deposition	Cook County Circuit Court (IL)
12/7/17	Raymond Laux and Cynthia Laux vs. Walsh Construction Company II, LLC, et al. [15 L 8606]	Deposition	Cook County Circuit Court (IL)
11/28/17	Andrzej Rosinski vs. The John H. Stroger Hospital of Cook County, et al. [15 L 11590]	Deposition	Cook County Circuit Court (IL)
11/13/17	Mohamed Diaby, et al. vs. Berliner Specialty Distributors, Inc., et al. [CAL16-43517]	Deposition	Prince George's County County Circuit Court (MD)
11/8/17	Bradley A. Minar and Christine Minar vs. Southern Illinois Power Corp., et al. [15-L-79]	Deposition	Williamson County Circuit Court (1st) (IL)
11/6/17	Douglas Blackard vs. Craig Nicholson, et al. [16-CV-9183]	Deposition	Milwaukee County Circuit Court (WI)
11/1/17	Sarah Baxter and Michael Baxter vs. Jennifer Dunn, MD., et al. [14 L 672]	Deposition	Dupage County Circuit Court (18th) (IL)
10/26/17	Merton L. Feldstein vs. Gerald S. Adelman, et al. [2016 L 003627]	Court	Cook County Circuit Court (IL)

<i>Date</i>	<i>Case Name</i>	<i>Testimony Type</i>	<i>Court</i>
10/23/17	Mia Camacho, a minor vs. Norton Hospitals, INC., et al. [12-CI-05874]	Deposition	Jefferson County Circuit Court (30th) (KY)
10/23/17	Robert Montagano, et al. vs. Leading Edge Group, Inc., et al. [14 L 8096]	Court	Cook County Circuit Court (IL)
10/16/17	Estate of Michael D. LaPorta, a disabled person vs. The City of Chicago, et al. [10 L 11901]	Court	U.S. District Court (Northern, E. Div) (IL)
10/12/17	Samantha Bilbrey vs. Geronimo Garcia, Jr., M.D. et al. [13-L-104]	Deposition	Macon County Circuit Court (6th) (IL)
10/11/17	Susan Miller vs. The City of Aurora d/b/a the Aurora Fire Department [13 L 174]	Deposition	Kane County Circuit Court (16th) (IL)
10/11/17	Estate of Donald L. Barr, Deceased vs. The United States of America [3:15-cv-01329-DRH-PMF]	Evidentiary Deposition	U.S. District Court (Southern) (IL)
10/10/17	Julia Kryszczynska, a minor, et al. vs. Yvonne Wolny, M.D., et al. [2014 L 001758]	Deposition	Cook County Circuit Court (IL)
10/4/17	James Denton and Teresa Denton vs. Universal Am-Can, Ltd., et al. [15 L 1727]	Court	Cook County Circuit Court (IL)
9/26/17	Jihan Abdalla vs. Dream Occasions, Inc., et al. [2013 L 001604]	Deposition	Cook County Circuit Court (IL)
9/25/17	Ernest Thorson vs. Freedom Graphic Systems, LLC, et al. [14 L 6841]	Deposition	Cook County Circuit Court (IL)
9/21/17	James R. Sullivan vs. Lend Lease (US) Construction, INC, et al. [13 L 6290]	Deposition	Cook County Circuit Court (IL)
9/14/17	Diana Carranza vs. Julie A. Rothschild, M.D., et al. [14 L 6087 "C"]	Deposition	Cook County Circuit Court (IL)
9/12/17	Mario De La Haye, M.D. vs. City Colleges of Chicago, et al. [15 L 5531]	Deposition	Cook County Circuit Court (IL)
9/12/17	Micah Young, M.D. vs. City Colleges of Chicago, et al. [15 L 4348]	Deposition	Cook County Circuit Court (IL)
9/6/17	Bennie Wood and Linda Wood vs. Navistar, Inc. [09 L 5440]	Deposition	Cook County Circuit Court (IL)
9/6/17	Justin Rosenberger vs. Steven J. Sauerberg, M.D., et al. [15 L 1786]	Deposition	Cook County Circuit Court (IL)
8/30/17	George Grozdev vs. Central States Trucking, et al. [2015 L 010330]	Deposition	Cook County Circuit Court (IL)
8/28/17	Robert Grayson, et al. vs. Edward Kirsh, M.D., et al. [2013 L 008584]	Deposition	Cook County Circuit Court (IL)
8/28/17	Julien Florez, a minor, et al. vs. Northshore University Healthsystem, et al. [14 L 13348]	Deposition	Cook County Circuit Court (IL)
8/18/17	Tierney Darden vs. City of Chicago, a Municipal Corp., et al. [15 L 008311]	Court	Cook County Circuit Court (IL)
8/16/17	Randy G. Pate, Sr. vs Pace Suburban Bus, Division of RTA, et al. [09 L 9122]	Deposition	Cook County Circuit Court (IL)

<i>Date</i>	<i>Case Name</i>	<i>Testimony Type</i>	<i>Court</i>
8/15/17	Gregory Schuring, et al. vs. Cottrell, Inc. and Cassens Corp. [1:13-cv-07142]	Court	U.S. District Court (Northern, E. Div) (IL)
8/10/17	Estate of Rebecca Gaither, deceased vs. Rene Adrian, M.D., et al. [13 L 12173]	Court	Cook County Circuit Court (IL)
8/7/17	Salvador Avalos vs. Liquid Container, Inc., et al. [2011 L 012390]	Deposition	Cook County Circuit Court (IL)
8/4/17	Kevin O'Bryan, et al. vs. Primal Vantage Company, et al. [12-CI-06326]	Court	Jefferson County Circuit Court (30th) (KY)
7/31/17	Margaret McFarland vs. Marriott International, Inc., et al. [14 L 004928]	Deposition	Cook County Circuit Court (IL)
7/25/17	Colton Hidde, a minor, et al. vs. United Health Care Services, Inc, et al. [2015 CV 78]	Deposition	Outagamie County Circuit Court (WI)
7/20/17	Estate of Gary Beno, Deceased vs. Skyline Management Group, et al. [13 L 013384]	Deposition	Cook County Circuit Court (IL)
7/19/17	Donna St. Clair vs. Redden Trucking, Inc., et al. [3:15-cv-00896-TBR]	Deposition	U.S. District Court (Western) (KY)
7/12/17	Estate of Michael Bishop, deceased vs. Northern Illinois Medical Center, et al. [13 LA 260]	Deposition	McHenry County Circuit Court (22nd) (IL)
7/10/17	Marco Garzon vs. Northeast Illinois Commuter Railroad Corporation [15 L 003849]	Deposition	Cook County Circuit Court (IL)
7/7/17	Melissa Effer vs. 1400 South Michican, LLC, et al. [15 L 1703]	Deposition	Cook County Circuit Court (IL)
7/6/17	Judith A. Haske, et al vs. Continental Casualty Company, et al. [16-CV-65]	Deposition	Manitowoc County Circuit Court (WI)
6/28/17	Robert Burke and Rachel Burke v. R.O. Reichel & Sons Trucking & Excavating, Inc., et al [2013 L 009164]	Deposition	Cook County Circuit Court (IL)
6/19/17	Steven Snider v. Chrysler Group, LLC et al. [14 L 199]	Deposition	Winnebago County Circuit Court (17th) (IL)
6/13/17	Jonathan Gomez, a minor, et al vs. Summerlin Hospital Medical Center, et al [A-15-717664 C]	Deposition	Clark County Circuit Court (8th) (NV)
6/13/17	Jose Guadalupe Macias, et al vs. Laramar Communities, LLC, et al [13 L 9723]	Deposition	Cook County Circuit Court (IL)
5/25/17	Darlene Sanders, a disabled minor v. Tracy Ann Bochantin, M.D., et al. [10 L 235]	Deposition	Peoria County Circuit Court (10th) (IL)
5/24/17	Estate of Margaret Gipson vs. Timothy Bailey, M.D., et al. [2012-L-175]	Deposition	Macon County Circuit Court (6th) (IL)
5/23/17	Kevin O'Bryan, et al. vs. Primal Vantage Company, et al. [12-CI-06326]	Deposition	Jefferson County Circuit Court (30th) (KY)
5/19/17	Marcus Crawford, Jr., a minor, et al vs. Meredith O. Cruz, M.D. [11 L 1379 C]	Court	Cook County Circuit Court (IL)
5/18/17	Sammy L. Mears, et al. vs. Kalie J. Burgess, et al. [15 L 282]	Deposition	Lake County Circuit Court (19th) (IL)

<i>Date</i>	<i>Case Name</i>	<i>Testimony Type</i>	<i>Court</i>
5/16/17	Estate of Maria Rosa Benincasa vs. Benson P. Yang, M.D., et al. [2013 L 008988]	Court	Cook County Circuit Court (IL)
5/15/17	Estate of Jesse Inman, Deceased vs. Howe Freightways, Incorporated, et al. [12 L 4183]	Court	Cook County Circuit Court (IL)
5/9/17	Michah Staires v. Pryor Creek Music Festivals, Inc., et al. [CJ-14-179]	Deposition	Mayes County Circuit Court (12) (OK)
5/4/17	Yolanda Montes vs. Chicago Transit Authority [2014 L 04695]	Court	Cook County Circuit Court (IL)
5/3/17	Abigail Hurtuk-Gonzalez v. Presence Hospitals d/b/a Presence Saint Joseph Hospital, et al. [13 L 378]	Deposition	Will County Circuit Court (12th) (IL)
5/3/17	Estate of Donald L. Barr, Deceased vs. The United States of America [3:15-cv-01329-DRH-PMF]	Deposition	U.S. District Court (Southern) (IL)
4/25/17	Stephen R. Kent vs. Khalid C. Cobb, et al. [14 L 612]	Court	Lake County Circuit Court (19th) (IL)
4/24/17	Bledar Baci, et al. vs. Rodger Boehm [14 L 010480]	Court	Cook County Circuit Court (IL)
4/19/17	Estate of Michael Anderson vs. Advocate Condell Medical Center, et al. [14 L 648]	Court	Lake County Circuit Court (19th) (IL)
4/10/17	James Denton and Teresa Denton vs. Universal Am-Can, Ltd., et al. [15 L 1727]	Deposition	Cook County Circuit Court (IL)
4/5/17	Stephen R. Kent vs. Khalid C. Cobb, et al. [14 L 612]	Deposition	Lake County Circuit Court (19th) (IL)
3/31/17	In re: Stephen Mayeri v. Erie Insurance Exchange	Court	Cook County Circuit Court (IL)
3/23/17	Estate of Jesse Inman, Deceased vs. Howe Freightways, Incorporated, et al. [12 L 4183]	Deposition	Cook County Circuit Court (IL)
3/23/17	Arin Vandiver vs. 1000 N. LaSalle, LLC, et al. [2015 L 008272]	Deposition	Cook County Circuit Court (IL)
3/22/17	Nicholas Meinert and Nicole Meinert vs. Praxair, Ind., et al. [2:12-CV-00092-WCL-APR]	Deposition	U.S. District Court (Northern) (IN)
3/22/17	Virginia Altiveros and Casimiro Altiveros vs. Bhupesh Dhananjayan, M.D., et al. [13 L 12543]	Deposition	Cook County Circuit Court (IL)
3/20/17	Estate of Rebecca Gaither, deceased vs. Rene Adrian, M.D., et al. [13 L 12173]	Deposition	Cook County Circuit Court (IL)
3/14/17	Kathleen Kruse vs. James McHugh Construction Co., et al. [13 L 1005]	Deposition	Cook County Circuit Court (IL)
3/13/17	Kenneth M. Smith vs. Xsport Fitness, Inc., et al. [15 L 1323]	Deposition	Cook County Circuit Court (IL)
3/7/17	Estate of Tadeusz Wojtaszek v. Albertico Plata, Transcorr, LLC, et al. [2013 L 008061]	Deposition	Cook County Circuit Court (IL)
3/7/17	Estate of Marek Dziubek v. Albertico Plata, Transcorr, LLC, et al. [13 L 7488]	Deposition	Cook County Circuit Court (IL)

<i>Date</i>	<i>Case Name</i>	<i>Testimony Type</i>	<i>Court</i>
3/1/17	Weedon Guy and Diana Guy vs. Patrice McCoy, et al. [2015 L 003790]	Deposition	Cook County Circuit Court (IL)
2/27/17	Estate of Jacqueline Johnson, a disabled person v. Blue Island Hospital Company, LLC, et al. [13 L 011369]	Deposition	Cook County Circuit Court (IL)
2/23/17	Ian A. Myszak vs. Indiana Harbor Belt Railroad [14 L 4228]	Deposition	Cook County Circuit Court (IL)
2/20/17	Robert Rourke and Mary Rourke vs. Pinter Development Group, Inc., et al. [13 L 14347]	Deposition	Cook County Circuit Court (IL)
2/16/17	Estate of Marilyn Madina Perez vs. St. Alexius Medical Center, et al. [14 L 10905]	Deposition	Cook County Circuit Court (IL)
2/9/17	Eric Schoenfeld, et al. vs. Marriott International, Inc. [12 L 12868F]	Court	Cook County Circuit Court (IL)
2/8/17	Estate of Scott Liszkiewicz vs. CRG Residential, LLC, et al. [15 CV 04088]	Deposition	U.S. District Court (Northern, E. Div) (IL)
2/7/17	John Miceli vs. Jack Parzatka [14 LA 35]	Deposition	McHenry County Circuit Court (22nd) (IL)
2/3/17	Steve Schiro, et al. vs. THR Brokerage IL Inc., et al [15 1 2421]	Deposition	Cook County Circuit Court (IL)
2/2/17	Jordan Cotto, et al. vs. Fernando Techy, M.D. [14 L 006059]	Court	Cook County Circuit Court (IL)
1/31/17	Joel Falco vs. Elmhurst Memorial Healthcare, et al. [13 L 004201]	Deposition	Cook County Circuit Court (IL)
1/31/17	Estate of Edward J. Stringer, Sr., et al. vs. Chuck M. Dai, et al. [11 L 10854]	Deposition	Cook County Circuit Court (IL)
1/26/17	Tierney Darden vs. City of Chicago, a Municipal Corp., et al. [15 L 008311]	Deposition	Cook County Circuit Court (IL)
1/25/17	Oladasoyin Lawoyin, a minor, et al. vs. Ayoade Akere, M.D., et al. [13 L 1645]	Court	Cook County Circuit Court (IL)
1/24/17	Robert Montagano, et al. vs. Leading Edge Group, Inc., et al. [14 L 8096]	Deposition	Cook County Circuit Court (IL)
1/18/17	Rafael Munoz vs. Norfolk Southern Railway [14 L 4331]	Court	Cook County Circuit Court (IL)
1/17/17	Regina Love, a disabled person vs. Mercy Hospital And Medical Center, et al. [13 L 10929]	Deposition	Cook County Circuit Court (IL)
1/17/17	Estate of Billy Horne, Deceased v. Rush University Medical Center, etc., et al. [13 L 4581]	Deposition	Cook County Circuit Court (IL)
1/12/17	Abelardo Garcia vs. Mid-Lakes Distributing, Inc., et al. [14 L 12896]	Deposition	Cook County Circuit Court (IL)
1/9/17	Shelvie Scales vs. Northeast Illinois Regional Commuter Railroad Corp., d/b/a METRA [14 L 001178]	Deposition	Cook County Circuit Court (IL)
1/5/17	Estate of David Wallendorf vs. St. Anthony's Physician Group, et al. [14 L 60]	Evidentiary Deposition	Madison County Circuit Court (3rd) (IL)

<i>Date</i>	<i>Case Name</i>	<i>Testimony Type</i>	<i>Court</i>
1/4/17	Estate of Corey Ankum vs. Chuck M. Dai, et al. [11 L 008438]	Deposition	Cook County Circuit Court (IL)
12/14/16	Estate of Chamicwa Black vs. Anderson Automotive, Inc., et al. [15 L 82]	Deposition	Winnebago County Circuit Court (17th) (IL)
12/9/16	Yolanda Montes vs. Chicago Transit Authority [2014 L 04695]	Deposition	Cook County Circuit Court (IL)
12/7/16	Vincenzo Petrella v. CRST, et al. [14 L 2846]	Deposition	Cook County Circuit Court (IL)
12/7/16	Tamekia Johnson vs. Amal Agarwal, D.O. LTD, et al. [13 L 11213]	Deposition	Cook County Circuit Court (IL)
12/6/16	Richard Veverka vs. Wirtz Beverage Group, LLC, et al. [13 L 006079]	Deposition	Cook County Circuit Court (IL)
12/1/16	Rifet Bilalic, et al. vs. Mperial Asset Management, LLC, et al. [14-L-7793]	Deposition	Cook County Circuit Court (IL)
11/29/16	Estate of Rodolfo Romo, Deceased v. The United States of America, et al. [15-cv-547]	Evidentiary Deposition	U.S. District Court (Southern) (IL)
11/16/16	Zare Baci, et al. vs. Rodger Boehm [14 L 010480]	Deposition	Cook County Circuit Court (IL)
11/16/16	Lefterije Baci, et al. vs. Rodger Boehm [14 L 010480]	Deposition	Cook County Circuit Court (IL)
11/16/16	Bledar Baci, et al. vs. Rodger Boehm [14 L 010480]	Deposition	Cook County Circuit Court (IL)
11/15/16	Cheryl Fozzard and George Fozzard vs. Oakside Corporation, et al. [10 L 63]	Deposition	Kankakee County Circuit Court (21st) (IL)
11/14/16	Saran Davies v. M.A.C. Cosmetics, et al. [14-CI-006627]	Deposition	Jefferson County Circuit Court (30th) (KY)
11/2/16	George Leeth, Sr. vs. Howard B. Gutenstein, et al. [46C01-1307-CT-001174]	Court	LaPorte County Circuit Court (3rd) (IN)
11/1/16	Jan H. Tator and Marjorie L. Tator vs. John Maneeley Company, et al. [14 L 6802]	Deposition	Cook County Circuit Court (IL)
10/27/16	Estate of Trisha Leigh Grubaugh v. Jane Janes, et al. [14-L-11]	Deposition	Clay County Circuit Court (4th) (IL)
10/25/16	Estate of Michael D. LaPorta, a disabled person vs. The City of Chicago, et al. [10 L 11901]	Deposition	U.S. District Court (Northern, E. Div) (IL)
10/24/16	Rafael Munoz vs. Norfolk Southern Railway [14 L 4331]	Deposition	Cook County Circuit Court (IL)
10/24/16	Michael Sederholm vs. James Mumford, et al. [14-CV-1045]	Deposition	U.S. District Court (Northern, E. Div) (IL)
10/19/16	Cortena Arnold and Bernard Williams v. Don Nedbal and McMahon Transport Group, LLC [45C01-1402-CT-0024]	Deposition	Lake County Circuit Court (1st) (IN)
10/18/16	Arin Vandiver vs. 1000 N. LaSalle, LLC, et al. [2015 L 008272]	Deposition	Cook County Circuit Court (IL)

<i>Date</i>	<i>Case Name</i>	<i>Testimony Type</i>	<i>Court</i>
10/6/16	Filippo Cacucciolo vs. Keith Cozzi, et al. [13 L 626]	Deposition	Dupage County Circuit Court (18th) (IL)
10/6/16	Eric Schoenfeld, et al. vs. Marriott International, Inc. [12 L 12868F]	Deposition	Cook County Circuit Court (IL)
9/22/16	Kenneth W. Hopey vs. Stephen C. Spear, et al. [13-CV-2220-MPM-DGB]	Court	U.S. District Court (Central) (IL)
9/14/16	Estate of Kyle Deatherage vs. Dot Foods, Inc., et al. [15-L-7]	Deposition	Montgomery County Circuit Court (4th) (IL)
9/8/16	Jian Ping Yao vs. Chuang Liu, et al. [A-14-705792-C]	Deposition	Clark County Circuit Court (8th) (NV)
9/7/16	William Fergus v. Intercontinental Real Estate & Development [14 L 6786]	Deposition	Cook County Circuit Court (IL)
8/31/16	Natalia Jackowski, a minor, v. Fleck's Landscaping, Inc., et al. [2014 L 007343]	Deposition	Cook County Circuit Court (IL)
8/29/16	Marie Roseli Johnson v. Ursula Studzinska, et al. [12 L 1740]	Deposition	Cook County Circuit Court (IL)
8/18/16	Debra Nelund Cooper, et al vs. Stephen W. Robertson [64D02-1509-CT-8261]	Court	Porter County Circuit Court (2nd) (IN)
8/16/16	Maximilliano Valencia, a minor vs. Northwestern Memorial Hospital, et al. [10 L 2905]	Court	Cook County Circuit Court (IL)
8/9/16	Craig Spencer and Yvonne Spencer vs. API Construction Co., et al. [13-L-293]	Evidentiary Deposition	St. Clair County Circuit Court (20th) (IL)
8/4/16	Leslie Harper vs. Franciscan Alliance d/b/a Franciscan St. Margaret Health - Hammond, et al. [2013 L 1937]	Deposition	Cook County Circuit Court (IL)
8/3/16	Catherine Joseffer v. Advocate [13 L 13494]	Deposition	Cook County Circuit Court (IL)
7/27/16	Adam Nagel and Emily Nagel vs. Northern Indiana Public Service Company [45D10-0910-CT-0188]	Deposition	Lake County Circuit Court (1st) (IN)
7/25/16	Leon Benguche vs. Northshore University Health System, et al. [10 L 005155]	Deposition	Cook County Circuit Court (IL)
7/25/16	Estate of Michael Anderson vs. Advocate Condell Medical Center, et al. [14 L 648]	Deposition	Lake County Circuit Court (19th) (IL)
7/20/16	Craig Spencer and Yvonne Spencer vs. API Construction Co., et al. [13-L-293]	Deposition	St. Clair County Circuit Court (20th) (IL)
7/13/16	Estate of Maria Rosa Benincasa vs. Benson P. Yang, M.D., et al. [2013 L 008988]	Deposition	Cook County Circuit Court (IL)
7/11/16	Estate of Michael McFadden v. OSF Healthcare System; et al. [2014 L 86]	Deposition	Winnebago County Circuit Court (17th) (IL)
7/7/16	Kim Fogue vs. Richard Lim, M.D., et al. [2012 L 007646]	Deposition	Cook County Circuit Court (IL)
6/29/16	Haiyang Wei and Lu Yang vs. James Warrick, a minor, et al. [1311-CC01096]	Court	St. Charles County Circuit Court (11th) (MO)

<i>Date</i>	<i>Case Name</i>	<i>Testimony Type</i>	<i>Court</i>
6/27/16	Shemika Clemons vs. James Kane, Jr., M.D., et al. [13 L 2477]	Deposition	Cook County Circuit Court (IL)
6/22/16	Willie Vaughn, et al. v. Amerigas Propane, L.P., et al. [14-L-484]	Deposition	St. Clair County Circuit Court (20th) (IL)
6/21/16	Maria Diaz vs. Colleen Campbell, et al. [14 L 1557]	Deposition	Cook County Circuit Court (IL)
6/16/16	Gregory Schuring, et al. vs. Cottrell, Inc. and Cassens Corp. [1:13-cv-07142]	Deposition	U.S. District Court (Northern, E. Div) (IL)
6/13/16	Estate of Teresa Johnson Gordon, et al. vs. Epitome Restaurant and Night Club d/b/a E2, et al. [03 L 3036]	Deposition	Cook County Circuit Court (IL)
6/9/16	Feliberto Perez, Jr., a minor, et al. v. Dominic Fiordirosa Construction Company, Inc., et al. [08 L 7294]	Deposition	Cook County Circuit Court (IL)
6/8/16	Michelle Kwiatkowski vs. Tello-Perez [13 L 9993]	Deposition	Cook County Circuit Court (IL)
6/7/16	Les Olszynski and Carol Ann Olszynski v. McHugh Development and Construction, et al. [13 L 005215]	Deposition	Cook County Circuit Court (IL)
6/6/16	Cathy McIlwee, et al. vs. University of Chicago Medical Center, et al. [13 L 3408]	Deposition	Cook County Circuit Court (IL)
6/3/16	America Camacho, a minor vs. Dr. Sonya L. Thomas, et al. [12 L 12459]	Court	Cook County Circuit Court (IL)
5/31/16	Ashley Echeverria vs. Caroline Ryan [14-L-6484]	Deposition	Cook County Circuit Court (IL)
5/27/16	Rene Fonseca vs. Union Pacific Railroad Company [13 L 5446]	Court	Cook County Circuit Court (IL)
5/23/16	Travis Jones vs. Tyler Hunt, Jr., and Werner Enterprises, Inc. [14 CV 3700]	Deposition	U.S. District Court (Northern, E. Div) (IL)
5/17/16	Estate of David Wallendorf vs. St. Anthony's Physician Group, et al. [14 L 60]	Deposition	Madison County Circuit Court (3rd) (IL)
4/30/16	Stanislaw Pipala vs. Resource Management - Chicago Ridge, LLC, et al. [09 L 015414]	Evidentiary Deposition	Cook County Circuit Court (IL)
4/29/16	Dennis Domingo and May Domingo vs. Leonid Bouinyi, M.D., et al. [2011 L 739]	Evidentiary Deposition	Dupage County Circuit Court (18th) (IL)
4/28/16	Timothy Franks vs. Target Stores, Inc., et al. [64D05-1403-CT-1938]	Deposition	Porter County Circuit Court (2nd) (IN)
4/19/16	David Ciosek vs. Indiana Harbor Belt Railroad Company [11 L 009189]	Deposition	Cook County Circuit Court (IL)
4/18/16	Joseph Montalto and Brenda Montalto vs. Riseling Motor Express, Inc., et al. [11 L 13533]	Evidentiary Deposition	Cook County Circuit Court (IL)
4/15/16	Mariusz Sieminski vs. Lathan Sutton, et al. [11 L 10281]	Court	Cook County Circuit Court (IL)

<i>Date</i>	<i>Case Name</i>	<i>Testimony Type</i>	<i>Court</i>
4/13/16	Jordan Cotto, et al. vs. Fernando Techy, M.D. [14 L 006059]	Deposition	Cook County Circuit Court (IL)
4/7/16	Jenny Sanchez v. Jay Ipema and I Corp [13 L 6292]	Evidentiary Deposition	Cook County Circuit Court (IL)
4/7/16	Jenny Sanchez v. Jay Ipema and I Corp [13 L 6292]	Deposition	Cook County Circuit Court (IL)
4/5/16	Bradley Welding vs. Dennis Fancsali, M.D., et al. [2012 L 323]	Deposition	Winnebago County Circuit Court (17th) (IL)
3/30/16	Javier Jasso aka Javier Jasso-Garcia vs. Green Homes, LLC, et al. [11 L 10948]	Deposition	Cook County Circuit Court (IL)
3/29/16	Rene Fonseca vs. Union Pacific Railroad Company [13 L 5446]	Deposition	Cook County Circuit Court (IL)
3/22/16	Corey White v. Union Pacific Railroad [12-cv-06540]	Court	U.S. District Court (Southern) (IA)
3/17/16	Avigal Rhodes, a disabled person vs. Yellowbrick Consltation & Treatment, et al. [13 L 11047]	Deposition	Cook County Circuit Court (IL)
3/16/16	Ryan Babjak and Denise Babjak v. Arcelormittal USA, Inc., et al. [2:15-cv-00040-RL-JE 2:15-cv-00040-RL-JE]	Deposition	U.S. District Court (Northern) (IN)
3/8/16	Leroy A. Vega vs. M.A. Mortenson Company [12 L 2534]	Deposition	Cook County Circuit Court (IL)
3/2/16	Jamie Bedolla vs. Mitchell D. Lauber, et al. [2014 L 53]	Court	Kane County Circuit Court (16th) (IL)
3/1/16	Kristofer Loy vs. Norfolk Southern Railway Company [3:12-cv-096-TLS-CAN]	Court	U.S. District Court (Northern) (IN)
2/25/16	Sylvia Gaca vs. Retread America, Inc., et al. [11 L 008042]	Deposition	Cook County Circuit Court (IL)
2/23/16	Dena Lewis-Bystrzycki v. City of Country Club Hills, et al. [2012 L 009916]	Deposition	Cook County Circuit Court (IL)
2/22/16	Ronald T. Flood vs. Helmkamp Construction Co., et al. [09 L 8]	Deposition	Putnam County Circuit Court (10th) (IL)
2/16/16	Mariusz Sieminski vs. Lathan Sutton, et al. [11 L 10281]	Deposition	Cook County Circuit Court (IL)
2/11/16	Ruy Resendez, et al., vs. VCNA Prairie, Inc., et al. [12 L 7545]	Deposition	Cook County Circuit Court (IL)
2/10/16	Christine Marquez, et al., v. John M. Farej, et al. [12 L 012965]	Deposition	Cook County Circuit Court (IL)
2/9/16	Thomas Ittersagen vs. Advocate Health and Hospitals, Corp., et al. [12 L 007599]	Deposition	Cook County Circuit Court (IL)
2/8/16	Joseph Montalto and Brenda Montalto vs. Riseling Motor Express, Inc., et al. [11 L 13533]	Deposition	Cook County Circuit Court (IL)
2/2/16	Sean Casey v. TLC Management Co. [11 L 204]	Court	Cook County Circuit Court (IL)

<i>Date</i>	<i>Case Name</i>	<i>Testimony Type</i>	<i>Court</i>
1/27/16	Oladasoyin Lawoyin, a minor, et al. vs. Ayoade Akere, M.D., et al. [13 L 1645]	Deposition	Cook County Circuit Court (IL)
1/26/16	William Christopher Pugh, a Minor, et al., vs. Boy Scouts of America, et al. [2012 L 2395]	Deposition	Cook County Circuit Court (IL)
1/14/16	Ellen Stephens-Kahl and Brian Kahl v. Pilot Travel Centers, LLC, et al. [64D02-0701-CT-243]	Court	Porter County Circuit Court (2nd) (IN)
1/13/16	Jose Serrano v. Christopher Hudson, et al. [13 L 011169]	Deposition	Cook County Circuit Court (IL)
1/12/16	Terri A. Maggart v. Stephen W. Robertson [64D01-1507-CT-5869]	Deposition	Porter County Circuit Court (2nd) (IN)
1/7/16	Crystal A. Banse vs. Patricia R. Witte, M.D., et al. [14 CV 1782]	Deposition	Dane County Circuit Court (WI)
1/6/16	Jeffrey Thomas vs. Holy Cross Hospital, et al. [11 L 006214]	Deposition	Cook County Circuit Court (IL)

USDC INND case 3:19-cv-00440-DRL Document 198-1 filed 02/01/21 page 78 of 171

a Employee's SSN 328-48-0617		b Employer identification number (EIN) 45-3506317		OMB No. 1545-0008	
c Employer's name, address, and ZIP code		This information is being furnished to the IRS. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.			
DALLI TRUCKING INC. DALLI TRUCKING INC 8624 WESTLAKE DR GREENDALE WI 53129-1068		1 Wgs, tips, other compn 40756.80	2 Fed inc tax withheld 4696.00	3 Social security wages 40756.80	Form W-2 Wage and Tax Statement 2013 Copy C For EMPLOYEE'S RECORDS. (See Notice to Employee.)
		4 SS tax withheld 2526.92	5 Medicare wages & tips 40756.80	6 Medicare tax withheld 590.97	
		7 Social security tips	8 Allocated tips	9	
d Control No.		10 Depdnt care benefits	11 Nonqualified plans	12a	
		13	14 Other	12b	
e Employee's name, address, and ZIP code Suff.		Statutory employee <input type="checkbox"/>		12c	
DAVID STURGIS 20649 JULIA ROAD CAMP DOUGLAS WI 54618		Retirement plan ... <input type="checkbox"/>		12d	
		Third-party sick pay <input type="checkbox"/>			
15 State	Employer's state ID No.	16 State wages, tips, etc	17 State income tax	18 Local wages, tips, etc	19 Local income tax
WI	036-1027390868-02	40756.80	2352.15		
					20 Locality name

a Employee's social security number		1 Wages, tips, other compensation 55341.58		2 Federal income tax withheld 8804.76	
c Employer's name, address, and ZIP code		3 Social security wages 58399.93		4 Social security tax withheld 3620.80	
5KN-Security Finance Corp of Spartanburg PO Box 811 Spartanburg, SC 29304 USA		5 Medicare wages and tips 58399.93		6 Medicare tax withheld 846.80	
		7 Social security tips 0.00		8 Allocated tips 0.00	
b Employer Identification number (EIN) 57-0359683		9		10 Dependent care benefits 0.00	
e Employee's name, address, and ZIP code		11 Nonqualified plans 0.00		13 Statutory Retirement employee plan <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	
Barbara Sturgis 20649 Julia Road Camp Douglas, WI 54618		12 See Instructions for box 12 D 3058.35 DD 9580.48		14 Other INSURANCE 2766.92	
15 State	Employer's state ID No.	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
WI	036000032940704	55341.58	3266.09		
					20 Locality name

For the year Jan. 1-Dec. 31, 2013, or other tax year beginning , 2013, ending , 20

See separate instructions.

Your first name and initial **DAVID** Last name **STURGIS** Your social security number **338-48-0617**

If a joint return, spouse's first name and initial **BARBARA** Last name **STURGIS** Spouse's social security number **322-52-5790**

Home address (number and street). If you have a P.O. box, see instructions. **20649 JULIA RD.** Apt. no. **▲** Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). **CAMP DOUGLAS WI 54618**

Foreign country name Foreign province/state/county Foreign postal code

Filing Status 1 ☐ Single 4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. 2 ☒ Married filing jointly (even if only one had income) 5 ☐ Qualifying widow(er) with dependent child 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. **Check only one box.**

Exemptions 6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a 6b ☒ Spouse

c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) ☒ If child under age 17 qual. for child tax credit (see instr.)

d Total number of exemptions claimed 2

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 96,099 8a Taxable interest. Attach Schedule B if required 8a b Tax-exempt interest. Do not include on line 8a 8b 9a Ordinary dividends. Attach Schedule B if required 9a b Qualified dividends 9b 10 Taxable refunds, credits, or offsets of state and local income taxes 10 817 11 Alimony received 11 12 Business income or (loss). Attach Schedule C or C-EZ 12 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐ 13 14 Other gains or (losses). Attach Form 4797 14 15a IRA distributions 15a b Taxable amount 15b 16a Pensions and annuities 16a b Taxable amount 16b 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 18 Farm income or (loss). Attach Schedule F 18 19 Unemployment compensation 19 20a Social security benefits 20a b Taxable amount 20b 21 Other income. List type and amount 21 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income 22 96,916

Adjusted Gross Income 23 Educator expenses 23 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24 25 Health savings account deduction. Attach Form 8889 25 26 Moving expenses. Attach Form 3903 26 27 Deductible part of self-employment tax. Attach Schedule SE 27 28 Self-employed SEP, SIMPLE, and qualified plans 28 29 Self-employed health insurance deduction 29 30 Penalty on early withdrawal of savings 30 31a Alimony paid b Recipient's SSN 31a 32 IRA deduction 32 33 Student loan interest deduction 33 34 Tuition and fees. Attach Form 8917 34 35 Domestic production activities deduction. Attach Form 8903 35 36 Add lines 23 through 35 36 37 Subtract line 36 from line 22. This is your adjusted gross income 37 96,916

Tax and Credits

38 Amount from line 37 (adjusted gross income) 38 96,916

39a Check ☐ You were born before January 2, 1949, ☐ Blind. Total boxes checked ☐ 39a
 if: ☐ Spouse was born before January 2, 1949, ☐ Blind. 39b ☐

Standard Deduction for—

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:
 Single or Married filing separately, \$6,100

Married filing jointly or Qualifying widow(er), \$12,200

Head of household, \$8,950

b If your spouse itemizes on a separate return or you were a dual-status alien, check here ☐ 39b

40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 40 12,200

41 Subtract line 40 from line 38 41 84,716

42 Exemptions. If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see instructions 42 7,800

43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43 76,916

44 Tax (see instr.). Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐ 44 11,089

45 Alternative minimum tax (see instructions). Attach Form 6251 45

46 Add lines 44 and 45 46 11,089

47 Foreign tax credit. Attach Form 1116 if required 47

48 Credit for child and dependent care expenses. Attach Form 2441 48

49 Education credits from Form 8863, line 19 49

50 Retirement savings contributions credit. Attach Form 8880 50

51 Child tax credit. Attach Schedule 8812, if required 51

52 Residential energy credits. Attach Form 5695 52

53 Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐ 53

54 Add lines 47 through 53. These are your total credits 54

55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- 55 11,089

56 Self-employment tax. Attach Schedule SE 56

57 Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919 57

58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 58

59a Household employment taxes from Schedule H 59a

b First-time homebuyer credit repayment. Attach Form 5405 if required 59b

60 Taxes from: a ☐ Form 8959 b ☐ Form 8960 c ☐ Instructions; enter code(s) 60

61 Add lines 55 through 60. This is your total tax 61 11,089

62 Federal income tax withheld from Forms W-2 and 1099 62 13,501

63 2013 estimated tax payments and amount applied from 2012 return 63

64a Earned income credit (EIC) 64a

b Nontaxable combat pay election 64b

65 Additional child tax credit. Attach Schedule 8812 65

66 American opportunity credit from Form 8863, line 8 66

67 Reserved 67

68 Amount paid with request for extension to file 68

69 Excess social security and tier 1 RRTA tax withheld 69

70 Credit for federal tax on fuels. Attach Form 4136 70

71 Credits from Form: a ☐ 2439 b ☒ Reserved c ☐ 8855 d ☐ 71

72 Add lines 62, 63, 64a, and 65 through 71. These are your total payments 72 13,501

73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid 73 2,412

74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here ☐ 74a 2,412b Routing number 075902272 c Type: ☒ Checking ☐ Savings

d Account number 602-6893

75 Amount of line 73 you want applied to your 2014 estimated tax 75

76 Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions 76

77 Estimated tax penalty (see instructions) 77

Payments

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See instructions.

Amount You Owe

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ Yes. Complete below. ☐ NoDesignee's name **JEFF LARIDAEN** Personal identification number (PIN) **53948** Phone no. **608-847-6226**

Sign Here

Joint return? See instr. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature _____ Date _____ Your occupation _____ Daytime phone number _____

Spouse's signature. If a joint return, both must sign. _____ Date _____ Spouse's occupation _____ If the IRS sent you an Identify Protection PIN, enter it here (see instr.) _____

Print/Type preparer's name **JEFF LARIDAEN** Preparer's signature *Jeff Laridaen* Date **03/20/14** Check ☐ If ☐ PTIN **P00278455**

Paid

Preparer Use Only

Firm's name **LARIDAEN'S TAX SERVICE** Firm's EIN **39-1812784**Firm's address **98 N UNION ST MAUSTON WI 53948-1759** Phone no. **608-847-6226**

1 Wisconsin
income tax

2013

For the year Jan. 1-Dec. 31, 2013, or other tax year

beginning _____, 2013 ending _____, 20 ____.

Complete form using BLACK INK

DO NOT STAPLE
See page 34 before assembling return

Your legal last name STURGIS		Legal first name DAVID		M.I.	Your social security number 338 48 0617
If a joint return, spouse's legal last name STURGIS		Spouse's legal first name BARBARA		M.I.	Spouse's social security number 322 52 5790
Home address (number and street). If you have a PO Box, see page 7. 20649 JULIA RD.				Apt. no.	
City or post office CAMP DOUGLAS		State WI	Zip code 54618		
Filing status Check <input checked="" type="checkbox"/> below <input type="checkbox"/> Single <input checked="" type="checkbox"/> Married filing joint return <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here <input type="checkbox"/> Head of household (see page 8). Also, check here if married ... <input type="checkbox"/>				Tax district Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2013. <input type="checkbox"/> City <input type="checkbox"/> Village <input checked="" type="checkbox"/> Town City, village, or town CLIFTON County of MONROE School district number See page 37 5747	
Legal last name Legal first name M.I. If married, fill in spouse's SSN above and full name here				Special conditions <input type="checkbox"/>	

NO COMMAS, NO CENTS

1 Federal adjusted gross income (see page 9)	1	96916.00
Form W-2 wages included in line 1		96099.00
2 State and municipal interest (see page 9)	2	.00
3 Capital gain/loss addition (see page 10)	3	.00
4 Other additions } Fill in code number and amount, see page 10. Fill in total other additions on line 4. ....		.00
.00 .00 .00 .00	4	.00
5 Add the amounts in the right column for lines 1 through 4	5	96916.00
6 Taxable refund of state income tax (from Form 1040, line 10)	6	817.00
7 United States government interest	7	.00
8 Unemployment compensation (see page 12)	8	.00
9 Social security adjustment (see page 12)	9	.00
10 Capital gain/loss subtraction (see page 12)	10	.00
11 Other subtractions } Fill in code number and amount, see page 12. Fill in total other subtractions on line 11. ....		.00
.00 .00 .00	11	.00
12 Add lines 6 through 11	12	817.00
13 Subtract line 12 from line 5. This is your Wisconsin income	13	96099.00

PAPER CLIP payment here

1-0101



2013 Form 1 | Name DAVID & BARBARA STURGIS

SSN 338 48 0617

Page 2 of 4

NO COMMAS NO CENTS

14	Wisconsin income from line 13	14	96099.00	
15	Standard deduction. See table on page 45, OR ▼	15	2817.00	
If someone else can claim you (or your spouse) as a dependent, see page 22 and check here <input type="checkbox"/>				
16	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0	16	93282.00	
17	Exemptions (Caution: See page 22)			
a	Fill in exemptions from your federal return <u>2</u> x \$700	17a	1400.00	
b	Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = <input type="checkbox"/> x \$250	17b	.00	
c	Add lines 17a and 17b	17c	1400.00	
18	Subtract line 17c from line 16. If line 17c is larger than line 16, fill in 0. This is taxable income	18	91882.00	
19	Tax (see table on page 38)	19	5429.00	
20	Itemized deduction credit. Enclose Schedule 1, page 4	20	52.00	
21	Armed forces member credit (must be stationed outside U.S. See page 23)	21	.00	
22	School property tax credit			
a	Rent paid in 2013—heat included <u>.00</u>	Find credit from table page 24	22a .00	
	Rent paid in 2013—heat not included <u>.00</u>			
b	Property taxes paid on home in 2013 <u>2098.00</u>	Find credit from table page 25	22b 251.00	
23	Historic rehabilitation credits	23	.00	
24	Working families tax credit } If line 14 is less than \$10,000 (\$19,000 if married filing joint), see page 25	24	.00	
25	Certain nonrefundable credits from line 15 of Schedule CR	25	.00	
26	Add credits on lines 20 through 25	26	303.00	
27	Subtract line 26 from line 19. If line 26 is larger than line 19, fill in 0	27	5126.00	
28	Alternative minimum tax. Enclose Schedule MT	28	.00	
29	Add lines 27 and 28	29	5126.00	
30	Married couple credit.			
	Enclose Schedule 2, page 4	30	480.00	
31	Other credits from Schedule CR, line 28	31	.00	
32	Net income tax paid to another state. Enclose Schedule OS	32	.00	
33	Add lines 30, 31, and 32	33	480.00	
34	Subtract line 33 from line 29. If line 33 is larger than line 29, fill in 0. This is your net tax	34	4646.00	
35	Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 28)	35	0.00	
If you certify that no sales or use tax is due, check here <input checked="" type="checkbox"/>				
36	Donations (decreases refund or increases amount owed)			
a	Endangered resources	.00	f Firefighters memorial	.00
b	Packers football stadium	.00	g Military family relief	.00
c	Cancer research	.00	h Second Harvest/Feeding Amer.	.00
d	Veterans trust fund	.00	i Red Cross WI Disaster Relief	.00
e	Multiple sclerosis	.00	j Special Olympics	.00
Total (add lines a through j) <input checked="" type="checkbox"/> 36k .00				
37	Penalties on IRAs, retirement plans, MSAs, etc. (see page 29)	.00 x .33 =	37 .00	
38	Credit repayments and other penalties (see page 29)	38	.00	
39	Add lines 34, 35, 36k, 37 and 38	39	4646.00	



2013 Form 1

Name(s) shown on Form 1		Your social security number	
DAVID & BARBARA STURGIS		338 48 0617	
NO COMMAS NO CENTS			
40	Amount from line 39	40	4 646 .00
41	Wisconsin tax withheld. Enclose withholding statements	41	5 618 .00
42	2013 estimated tax payments and amount applied from 2012 return	42	.00
43	Earned income credit. Number of qualifying children Federal credit	43	.00
44	Farmland preservation credit. a Schedule FC, line 18	44a	.00
	b Schedule FC-A, line 13	44b	.00
45	Repayment credit (see page 31)	45	.00
46	Homestead credit. Enclose Schedule H or H-EZ	46	.00
47	Eligible veterans and surviving spouses property tax credit	47	.00
48	Other credits from Schedule CR, line 39. Enclose Schedule CR	48	.00
49	Add lines 41 through 48	49	5 618 .00
50	If line 49 is larger than line 40, subtract line 40 from line 49. This is the AMOUNT YOU OVERPAID	50	972 .00
51	Amount of line 50 you want REFUNDED TO YOU	51	972 .00
52	Amount of line 50 you want APPLIED TO YOUR 2014 ESTIMATED TAX	52	.00
53	If line 49 is smaller than line 40, subtract line 49 from line 40. This is the AMOUNT YOU OWE . Paper clip payment to front of return	53	.00
54	Underpayment interest. Fill in exception code - See Sch. U Also include on line 53 (see page 34)	54	.00

Third Party Designee

Do you want to allow another person to discuss this return with the department (see page 34)?

☒ Yes Complete the following.☐ No

Designee's name

JEFF LARIDAEN

Phone no.

608-847-6226

Personal identification number (PIN)

53948

Paper clip copies of your federal income tax return and schedules to this return.
Assemble your return (pages 1-4) and withholding statements in the order listed on page 35.

Sign here

Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.

Your signature

Spouse's signature (If filing jointly, BOTH must sign)

Date

Daytime phone

I-010al

Mail your return to:

Wisconsin Department of Revenue

If tax due PO Box 268, Madison WI 53790-0001
 If refund or no tax due PO Box 59, Madison WI 53785-0001
 If homestead credit claimed PO Box 34, Madison WI 53786-0001

For Department Use Only

C

Do Not Submit Photocopies

CS Professional Suite



NO COMMAS, NO CENTS

Schedule 1 – Itemized Deduction Credit (see page 22)

1 Medical and dental expenses from line 4 of federal Schedule A. See instructions for exceptions	1	.00
2 Interest paid from lines 10-12 and 14 of federal Schedule A. Do not include interest paid to purchase a second home located outside Wisconsin or a residence which is a boat. Also, do not include interest paid to purchase or hold U.S. government securities	2	3856.00
3 Gifts to charity from line 19 of federal Schedule A. See instructions for exceptions	3	.00
4 Casually losses from line 20 of federal Schedule A, <u>only</u> if the loss is directly related to a federally-declared disaster	4	.00
5 Add lines 1 through 4	5	3856.00
6 Fill in your standard deduction from line 15 on page 2 of Form 1	6	2817.00
7 Subtract line 6 from line 5. If line 6 is more than line 5, fill in 0	7	1039.00
8 Rate of credit is .05 (5%)	8	x .05
9 Multiply line 7 by line 8. Fill in here and on line 20 on page 2 of Form 1	9	52.00

▶ You must submit this page with Form 1 if you claim either of these credits ◀

Schedule 2 – Married Couple Credit When Both Spouses Are Employed (see page 27)

When completing this schedule, be sure to fill in your income in column (A) and your spouse's income in column (B)

	(A) YOURSELF	(B) SPOUSE
1 Taxable wages, salaries, tips, and other employee compensation. Do NOT include deferred compensation, interest, dividends, pensions, unemployment compensation, or other unearned income	1 40757.00	55342.00
2 Net profit or (loss) from self-employment from federal Schedules C, C-EZ, and F (Form 1040), Schedule K-1 (Form 1065), and any other taxable self-employment or earned income	2 .00	.00
3 Combine lines 1 and 2. This is earned income	3 40757.00	55342.00
4 Add the amounts from federal Form 1040, lines 24, 28 and 32, plus repayment of supplemental unemployment benefits, and contributions to secs. 403(b) and 501(c)(18) pension plans, included in line 36, and any Wisconsin disability income exclusion. Fill in the total of these adjustments that apply to your or your spouse's income	4 .00	.00
5 Subtract line 4 from line 3. This is qualified earned income. If less than zero, fill in 0	5 40757.00	55342.00
6 Compare the amounts in columns (A) and (B) of line 5. Fill in the smaller amount here. If more than \$16,000, fill in \$16,000	6 16000.00	
7 Rate of credit is .03 (3%)	7 x .03	
8 Multiply line 6 by line 7. Fill in here and on line 30 on page 2 of Form 1	8 480.00	Do not fill in more than \$480.



SCHEDULE A
(Form 1040)**Itemized Deductions**

OMB No. 1545-0074

2013Attachment
Sequence No. **07**Department of the Treasury
Internal Revenue Service (99)▶ Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.

▶ Attach to Form 1040.

Name(s) shown on Form 1040

Your social security number

DAVID & BARBARA STURGIS**338-48-0617****Medical
and
Dental
Expenses**

Caution. Do not include expenses reimbursed or paid by others.

- 1 Medical and dental expenses (see instructions) **1**
- 2 Enter amount from Form 1040, line 38 **2** **2**
- 3 Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1949, multiply line 2 by 7.5% (.075) instead **3**
- 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- **4**

**Taxes You
Paid**

- 5 State and local (check only one box):

- a ☒ Income taxes, or **5** **5,618**
- b ☐ General sales taxes **6** **2,098**

- 6 Real estate taxes (see instructions)
- 7**

- 7 Personal property taxes
- 8**

- 8 Other taxes. List type and amount ▶
- 9**
- 7,716**

- 9 Add lines 5 through 8

**Interest
You Paid**

- 10 Home mortgage interest and points reported to you on Form 1098 **10** **3,856**
- 11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶ **11**

Note.
Your mortgage
interest
deduction may
be limited (see
instructions).

- 12 Points not reported to you on Form 1098. See instructions for special rules
- 12**

- 13 Mortgage insurance premiums (see instructions)
- 13**

- 14 Investment interest. Attach Form 4952 if required. (See instructions.)
- 14**

- 15 Add lines 10 through 14
- 15**
- 3,856**

**Gifts to
Charity**If you made a
gift and got a
benefit for it,
see instructions.

- 16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions
- 16**

- 17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500
- 17**

- 18 Carryover from prior year
- 18**

- 19 Add lines 16 through 18
- 19**

**Casualty and
Theft Losses**

- 20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)
- 20**

**Job Expenses
and Certain
Miscellaneous
Deductions**

- 21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶
- 21**
- 2,016**

FORM 2106 EXPENSES

- 22 Tax preparation fees
- 22**
- 170**

- 23 Other expenses—investment, safe deposit box, etc. List type and amount ▶
- 23**

- 24 Add lines 21 through 23
- 24**
- 2,186**

- 25 Enter amount from Form 1040, line 38
- 25**
- 96,916**
-
- 25**

- 26 Multiply line 25 by 2% (.02)
- 26**
- 1,938**

- 27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-
- 27**
- 248**

**Other
Miscellaneous
Deductions**

- 28 Other—from list in instructions. List type and amount ▶
- 28**

**Total
Itemized
Deductions**

- 29 Is Form 1040, line 38, over \$150,000?

- ☒ No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. **29** **11,820**
- ☐ Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.

- 30 If you elect to itemize deductions even though they are less than your standard deduction, check here
- ☐

BANK OF MAUSTON
P O BOX 226
503 STATE RD 82
MAUSTON, WI 53948

2013
OMB No. 1545-0901
Form 1098
Mortgage Interest Statement

Copy B
For Payer/Borrower

DAVID C STURGIS
BARBARA STURGIS
20649 JULIA ROAD
CAMP DOUGLAS WI 54618-8574

The information in boxes 1, 2, 3, and 4 is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points or because you did not report this refund of interest on your return.

* Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.

Recipient's/Lender's Name, Address, Contact and Federal Identification Nbr.

BANK OF MAUSTON
P O BOX 226
503 STATE RD 82
MAUSTON, WI 53948
(608)847-6200
Identification Nbr. 39-0147870

Payer's/Borrower's Name, Address, Contact and Federal Identification Nbr.

DAVID C STURGIS
BARBARA STURGIS
20649 JULIA ROAD
CAMP DOUGLAS WI 54618-8574

Identification Nbr. XXX-XX-0617

Box Number	Box Description	Reported
Loan 70813		
Box 1	Mortgage interest received from payer(s)/borrower(s)	3351.56
Box 2	Points paid on purchase of principal residence	0.00
Box 3	Refund of overpaid interest	0.00
Box 4	Mortgage insurance premiums	0.00
Box 5	Filer's Use	0.00

+ Oakdale

504

3855.56 4A

a Employee's social security number 338-48-0617		Safe, accurate, FASTI Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 45-3506311		1 Wages, tips, other compensation 49879.62		2 Federal income tax withheld 6713.00	
c Employer's name, address, and ZIP code DALLI TRUCKING INC. DALLI TRUCKING INC 8624 WESTLAKE DR GREENDALE WI 53129-1068		3 Social security wages 49879.62		4 Social security tax withheld 3092.54	
		5 Medicare wages and tips 49879.62		6 Medicare tax withheld 723.25	
		7 Social security tips		8 Allocated tips	
d Control number		9		10 Dependent care benefits	
e Employee's name, address, and ZIP code DAVID STURGIS 20649 JULIA ROAD CAMP DOUGLAS WI 54618		11 Nonqualified plans		12a See instructions for box 12	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
15 State WI	Employer's state ID number 036-1027390868-02	16 State wages, tips, etc. 49879.62	17 State income tax 2823.01	18 Local wages, tips, etc.	19 Local income tax
				20 Locality name	

Form **W-2** Wage and Tax Statement

2014

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.

This information is being furnished to the Internal Revenue Service.

LW2B

5202

Form W-2 Wage & Tax Statement 2014

Copy B - To Be Filed With Employee's FEDERAL Tax Return.

This Information Is being furnished to the Internal Revenue Service.

Department of the Treasury - Internal Revenue Service

OMB No. 1545-0008

a Employee's social security number 322-52-5790		1 Wages, tips, other compensation 60827.60		2 Federal Income tax withheld 10105.75	
c Employer's name, address, and ZIP code 5KN-Security Finance Corp of Spartanburg. PO Box 811 Spartanburg, SC 29304 USA		3 Social security wages 64174.67		4 Social security tax withheld 3978.83	
		5 Medicare wages and tips 64174.67		6 Medicare tax withheld 930.53	
		7 Social security tips 0.00		8 Allocated tips 0.00	
b Employer identification number (EIN) 57-0359683		9		10 Dependent care benefits 0.00	
e Employee's name, address, and ZIP code Barbara Sturgis 20649 Julia Road Camp Douglas, WI 54618		11 Nonqualified plans 0.00		13 Statutory Retirement Third-party sick pay employee plan <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	
		12 See Instructions for box 12 D 3347.07 DD 9580.48		14 Other INSURANCE 2766.92	
15 State WI	Employer's state ID No. 036000032940704	16 State wages, tips, etc. 60827.60	17 State income tax 3382.23	18 Local wages, tips, etc.	19 Local income tax
				20 Locality name	

For the year Jan. 1–Dec. 31, 2014, or other tax year beginning _____, 2014, ending _____, 20 See separate instructions.

Your first name and initial **DAVID** Last name **STURGIS** Your social security number **338-48-0617**

If a joint return, spouse's first name and initial **BARBARA** Last name **STURGIS** Spouse's social security number **322-52-5790**

Home address (number and street). If you have a P.O. box, see instructions. **20649 JULIA RD.** Apt. no. **▲** Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). **CAMP DOUGLAS WI 54618**

Foreign country name Foreign province/state/county Foreign postal code ☐ You ☐ Spouse

Filing Status 1 ☐ Single 4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. 2 ☒ Married filing jointly (even if only one had income) 5 ☐ Qualifying widow(er) with dependent child 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. **Check only one box.**

Exemptions 6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a. 6b ☒ Spouse. Boxes checked on 6a and 6b **2**

c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) ☒ child under age 17 qual. for child tax credit (see instr.) No. of children on 6c who: ☒ lived with you ☐ did not live with you due to divorce or separation (see instructions) Dependents on 6c not entered above Add numbers on lines above **2**

d Total number of exemptions claimed **2**

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 **7 110,708** 8a Taxable interest. Attach Schedule B if required **8a** b Tax-exempt interest. Do not include on line 8a **8b** 9a Ordinary dividends. Attach Schedule B if required **9a** b Qualified dividends **9b** 10 Taxable refunds, credits, or offsets of state and local income taxes **10** 11 Alimony received **11** 12 Business income or (loss). Attach Schedule C or C-EZ **12** 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐ **13** 14 Other gains or (losses). Attach Form 4797 **14** 15a IRA distributions **15a** b Taxable amount **15b** 16a Pensions and annuities **16a** b Taxable amount **16b** 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E **17** 18 Farm income or (loss). Attach Schedule F **18** 19 Unemployment compensation **19** 20a Social security benefits **20a** b Taxable amount **20b** 21 Other income. List type and amount **21** 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income **22 110,708**

Adjusted Gross Income 23 Educator expenses **23** 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ **24** 25 Health savings account deduction. Attach Form 8889 **25** 26 Moving expenses. Attach Form 3903 **26** 27 Deductible part of self-employment tax. Attach Schedule SE **27** 28 Self-employed SEP, SIMPLE, and qualified plans **28** 29 Self-employed health insurance deduction **29** 30 Penalty on early withdrawal of savings **30** 31a Alimony paid b Recipient's SSN **31a** 32 IRA deduction **32** 33 Student loan interest deduction **33** 34 Tuition and fees. Attach Form 8917 **34** 35 Domestic production activities deduction. Attach Form 8903 **35** 36 Add lines 23 through 35 **36** 37 Subtract line 36 from line 22. This is your adjusted gross income **37 110,708**

Tax and Credits

38	Amount from line 37 (adjusted gross income)	38	110,708
39a	Check <input type="checkbox"/> You were born before January 2, 1950, <input type="checkbox"/> Blind. <input type="checkbox"/> Total boxes checked <input type="checkbox"/> 39a		
	If: <input type="checkbox"/> Spouse was born before January 2, 1950, <input type="checkbox"/> Blind. <input type="checkbox"/> 39b		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	21,285
41	Subtract line 40 from line 38	41	89,423
42	Exemptions. If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see instructions	42	7,900
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	81,523
44	Tax (see instr.). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	12,094
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46	47	12,094
48	Foreign tax credit. Attach Form 1116 if required	48	
49	Credit for child and dependent care expenses. Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit. Attach Schedule 8812, if required	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 48 through 54. These are your total credits	55	
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	12,094

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60a	Household employment taxes from Schedule H	60a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
61	Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	61	
62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	62	
63	Add lines 56 through 62. This is your total tax	63	12,094

Payments

64	Federal income tax withheld from Forms W-2 and 1099	64	16,819
65	2014 estimated tax payments and amount applied from 2013 return	65	
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election <input type="checkbox"/> 66b		
67	Additional child tax credit. Attach Schedule 8812	67	
68	American opportunity credit from Form 8863, line 8	68	
69	Net premium tax credit. Attach Form 8962	69	
70	Amount paid with request for extension to file	70	
71	Excess social security and tier 1 RRTA tax withheld	71	
72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input checked="" type="checkbox"/> Reserved d <input type="checkbox"/>	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	16,819

Refund

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	4,725
76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	76a	4,725
b	Routing number 075902272 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number 602-6893		
77	Amount of line 75 you want applied to your 2015 estimated tax	77	

Amount You Owe

78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	78	
79	Estimated tax penalty (see instructions)	79	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ Yes. Complete below. ☐ No

Designee's name **JEFF LARIDAEN** Personal identification number (PIN) **53948**

Phone no. **608-847-6226**

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature _____ Date _____ Your occupation _____

Spouse's signature, if a joint return, both must sign. _____ Date _____ Spouse's occupation _____

If the IRS sent you an Identity Protection PIN, enter it here (see instr.) _____

Paid

Print/Type preparer's name **JEFF LARIDAEN** Prepare's signature _____ Date **03/13/15** Check ☐ If ☐ PTIN **P00278455**

Firm's name **LARIDAEN'S TAX SERVICE** Firm's EIN **39-1812784**

Firm's address **98 N UNION ST MAUSTON WI 53948-1759** Phone no. **608-847-6226**

SCHEDULE A
(Form 1040)**Itemized Deductions**

OMB No. 1545-0074

2014Attachment
Sequence No. **07**Department of the Treasury
Internal Revenue Service

(99)

▶ Attach to Form 1040.

Name(s) shown on Form 1040

Your social security number

DAVID & BARBARA STURGIS**338-48-0617**

Medical and Dental Expenses		Caution. Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see instructions)	1			
2	Enter amount from Form 1040, line 38 2	2			
3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1950, multiply line 2 by 7.5% (.075) instead	3			
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4			
Taxes You Paid		5 State and local (check only one box):		5	6,205
a	<input checked="" type="checkbox"/> Income taxes, or	b	<input type="checkbox"/> General sales taxes	6	2,152
6	Real estate taxes (see instructions)	7	Personal property taxes	8	
7	Other taxes. List type and amount ▶	8		9	8,357
9	Add lines 5 through 8	9			
Interest You Paid		10 Home mortgage interest and points reported to you on Form 1098		10	4,182
Note. Your mortgage interest deduction may be limited (see instructions).		11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶		11	
		12 Points not reported to you on Form 1098. See instructions for special rules		12	
		13 Mortgage insurance premiums (see instructions)		13	
		14 Investment interest. Attach Form 4952 if required. (See instructions.)		14	
		15 Add lines 10 through 14		15	4,182
Gifts to Charity		16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions		16	
If you made a gift and got a benefit for it, see instructions.		17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500		17	
		18 Carryover from prior year		18	
		19 Add lines 16 through 18		19	
Casualty and Theft Losses		20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)		20	
Job Expenses and Certain Miscellaneous Deductions		21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶		21	10,815
		FORM 2106 EXPENSES		22	145
		22 Tax preparation fees		23	
		23 Other expenses—investment, safe deposit box, etc. List type and amount ▶		24	10,960
		24 Add lines 21 through 23		25	110,708
		25 Enter amount from Form 1040, line 38 25		26	2,214
		26 Multiply line 25 by 2% (.02)		27	8,746
		27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-		28	
Other Miscellaneous Deductions		28 Other—from list in instructions. List type and amount ▶		28	
Total Itemized Deductions		29 Is Form 1040, line 38, over \$152,525?		29	21,285
		<input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.			
		<input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.			
		30 If you elect to itemize deductions even though they are less than your standard deduction, check here			

For Paperwork Reduction Act Notice, see Form 1040 instructions.

DAA

Schedule A (Form 1040) 2014

Form **2106****Employee Business Expenses**

OMB No. 1545-0074

2014Attachment
Sequence No. **129**Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Form 2106 and its separate instructions is available at www.irs.gov/form2106.

Your name

DAVID**STURGIS**

Occupation in which you incurred expenses

TRUCK DRIVER

Social security number

338-48-0617**Part I Employee Business Expenses and Reimbursements****Step 1 Enter Your Expenses**

	Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1	
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3	
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4	1,557
5 Meals and entertainment expenses (see instructions)	5	11,092
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6	1,557
		11,092

Note. If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

7 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7	
---	---	--

Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8)	8	1,557	11,092
Note. If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.			
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	9	1,557	8,874
10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.)	10		10,431

For Paperwork Reduction Act Notice, see your tax return instructions.

Form **2106** (2014)

Form **2106****Employee Business Expenses**

OMB No. 1545-0074

2014Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Form 2106 and its separate instructions is available at www.irs.gov/form2106.Attachment
Sequence No. **129**

Your name

BARBARA**STURGIS**

Occupation in which you incurred expenses

FINANCE

Social security number

322-52-5790**Part I Employee Business Expenses and Reimbursements****Step 1 Enter Your Expenses**

	Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1,344	
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work		
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment		
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment		
5 Meals and entertainment expenses (see instructions)		
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	1,344	

Note. If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

7 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	960
---	-----

Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8)	384
Note. If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.	
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	384
10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.)	384

For Paperwork Reduction Act Notice, see your tax return instructions.

Form **2106** (2014)

Part II Vehicle Expenses**Section A--General Information** (You must complete this section if you are claiming vehicle expenses.)

	(a) Vehicle 1	(b) Vehicle 2
11 Enter the date the vehicle was placed in service	11	
12 Total miles the vehicle was driven during 2014	12 miles	miles
13 Business miles included on line 12	13 2,400 miles	miles
14 Percent of business use. Divide line 13 by line 12	14 100.000 %	%
15 Average daily roundtrip commuting distance	15 miles	miles
16 Commuting miles included on line 12	16 miles	miles
17 Other miles. Add lines 13 and 16 and subtract the total from line 12	17 miles	miles
18 Was your vehicle available for personal use during off-duty hours?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
19 Do you (or your spouse) have another vehicle available for personal use?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
20 Do you have evidence to support your deduction?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
21 If "Yes," is the evidence written?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Section B--Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)

22 Multiply line 13 by 56¢ (.56). Enter the result here and on line 1	22	1,344
---	----	-------

Section C--Actual Expenses

	(a) Vehicle 1	(b) Vehicle 2
23 Gasoline, oil, repairs, vehicle insurance, etc.	23	
24a Vehicle rentals	24a	
b Inclusion amount (see instructions)	24b	
c Subtract line 24b from line 24a	24c	
25 Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2--see instructions)	25	
26 Add lines 23, 24c, and 25	26	
27 Multiply line 26 by the percentage on line 14	27	
28 Depreciation (see instructions)	28	
29 Add lines 27 and 28. Enter total here and on line 1	29	

Section D--Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

	(a) Vehicle 1	(b) Vehicle 2
30 Enter cost or other basis (see instructions)	30	
31 Enter section 179 deduction (see instructions)	31	
32 Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction)	32	
33 Enter depreciation method and percentage (see instructions)	33	
34 Multiply line 32 by the percentage on line 33 (see instructions)	34	
35 Add lines 31 and 34	35	
36 Enter the applicable limit explained in the line 36 instructions	36	
37 Multiply line 36 by the percentage on line 14	37	
38 Enter the smaller of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above	38	

Federal Statements

TRUCK DRIVER

Form 2106, Line 4 - Business Expenses Not Included on Lines 1 through 3

<u>Description</u>	<u>Amount</u>
UTILITIES	\$
LICENSES	185
OFFICE SUPPLIES	910
WORK SUPPLIES	462
TOTAL	\$ <u>1,557</u>

2014

1 Wisconsin
income tax

For the year Jan. 1-Dec. 31, 2014, or other tax year

Complete form using BLACK INK

beginning _____, 2014 ending _____, 20 _____.

DO NOT STAPLE

See page 35 before assembling return

PAPER CLIP payment here

Your legal last name STURGIS		Legal first name DAVID		M.I.	Your social security number 338 48 0617
If a joint return, spouse's legal last name STURGIS		Spouse's legal first name BARBARA		M.I.	Spouse's social security number 322 52 5790
Home address (number and street). If you have a PO Box, see page 7. 20649 JULIA RD.				Apt. no.	
City or post office CAMP DOUGLAS		State WI	Zip code 54618		
Filing status Check <input checked="" type="checkbox"/> below <input type="checkbox"/> Single <input checked="" type="checkbox"/> Married filing joint return <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here <input type="checkbox"/> Head of household (see page 8). Also, check here if married ... <input type="checkbox"/> If married, fill in spouse's SSN above and full name here					
Legal last name		Legal first name		M.I.	
Tax district				Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2014. <input type="checkbox"/> City <input type="checkbox"/> Village <input checked="" type="checkbox"/> Town City, village, or town <input checked="" type="checkbox"/> CLIFTON County of <input checked="" type="checkbox"/> MONROE School district number See page 39 5747	
Special conditions				<input type="checkbox"/> 	

NO COMMAS. NO CENTS

1	Federal adjusted gross income (see page 9)	1	110708.00
	Form W-2 wages included in line 1		110708.00
2	State and municipal interest (see page 9)	2	.00
3	Capital gain/loss addition (see page 10)	3	.00
4	Other additions } Fill in code number and amount, see page 10. Fill in total other additions on line 4.		.00
	.00 .00 .00 .00	4	.00
5	Add the amounts in the right column for lines 1 through 4	5	110708.00
6	Taxable refund of state income tax (from Form 1040, line 10)	6	.00
7	United States government interest	7	.00
8	Unemployment compensation (see page 12)	8	.00
9	Social security adjustment (see page 12)	9	.00
10	Capital gain/loss subtraction (see page 12)	10	.00
11	Other subtractions } Fill in code number and amount, see page 12. Fill in total other subtractions on line 11.		.00
	.00 .00 .00		
	.00 .00	11	.00
12	Add lines 6 through 11	12	.00
13	Subtract line 12 from line 5. This is your Wisconsin income	13	110708.00

I-010i



2014 Form 1 Name DAVID & BARBARA STURGIS

SSN 338 48 0617

Page 2 of 4

NO COMMAS NO CENTS

14	Wisconsin income from line 13	14	110708.00
15	Standard deduction. See table on page 47, OR ▼ If someone else can claim you (or your spouse) as a dependent, see page 22 and check here	15	279.00
16	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0	16	110429.00
17	Exemptions (Caution: See page 22)		
a	Fill in exemptions from your federal return	2	x \$700
17a	1400.00		
b	Check if 65 or older You + Spouse =		x \$250
17b	.00		
c	Add lines 17a and 17b	17c	1400.00
18	Subtract line 17c from line 16. If line 17c is larger than line 16, fill in 0. This is taxable income	18	109029.00
19	Tax (see table on page 40)	19	6443.00
20	Itemized deduction credit. Enclose Schedule 1, page 4	20	195.00
21	Armed forces member credit (must be stationed outside U.S. See page 23)	21	.00
22	School property tax credit		
a	Rent paid in 2014—heat included	.00	
	Rent paid in 2014—heat not included	.00	
b	Property taxes paid on home in 2014	2152.00	
22a	Find credit from table page 25	.00	
22b	Find credit from table page 26	260.00	
23	Working families tax credit } If line 14 is less than \$10,000 and if married filing separate, see page 26	23	.00
24	Certain nonrefundable credits from line 11 of Schedule CR	24	.00
25	Add credits on lines 20 through 24	25	455.00
26	Subtract line 25 from line 19. If line 25 is larger than line 19, fill in 0	26	5988.00
27	Alternative minimum tax. Enclose Schedule MT	27	.00
28	Add lines 26 and 27	28	5988.00
29	Married couple credit.		
	Enclose Schedule 2, page 4	29	480.00
30	Other credits from Schedule CR, line 34	30	.00
31	Net income tax paid to another state.		
	Enclose Schedule OS	31	.00
32	Add lines 29, 30, and 31	32	480.00
33	Subtract line 32 from line 28. If line 32 is larger than line 28, fill in 0. This is your net tax	33	5508.00
34	Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 29)	34	0.00
	If you certify that no sales or use tax is due, check here		X
35	Donations (decreases refund or increases amount owed)		
a	Endangered resources	.00	
b	Packers football stadium	.00	
c	Cancer research	.00	
d	Veterans trust fund	.00	
e	Multiple sclerosis	.00	
f	Firefighters memorial	.00	
g	Military family relief	.00	
h	Second Harvest/Feeding Amer.	.00	
i	Red Cross WI Disaster Relief	.00	
j	Special Olympics Wisconsin	.00	
	Total (add lines a through j)	35k	.00
36	Penalties on IRAs, retirement plans, MSAs, etc. (see page 30)	.00	x .33 =
36		.00	
37	Credit repayments and other penalties (see page 30)	37	.00
38	Add lines 33, 34, 35k, 36 and 37	38	5508.00

2014 Form 1

Page 3 of 4

Name(s) shown on Form 1		Your social security number	
DAVID & BARBARA STURGIS		338 48 0617	
NO COMMAS, NO CENTS			
39 Amount from line 38	39	5508.00	
40 Wisconsin tax withheld. Enclose withholding statements	40	6205.00	
41 2014 estimated tax payments and amount applied from 2013 return	41	.00	
42 Earned income credit. Number of qualifying children	42	.00	
Federal credit	42	.00	
43 Farmland preservation credit. a Schedule FC, line 18	43a	.00	
b Schedule FC-A, line 13	43b	.00	
44 Repayment credit (see page 32)	44	.00	
45 Homestead credit. Enclose Schedule H or H-EZ	45	.00	
46 Eligible veterans and surviving spouses property tax credit	46	.00	
47 Other credits from Schedule CR, line 38. Enclose Schedule CR	47	.00	
48 Add lines 40 through 47	48	6205.00	
49 If line 48 is larger than line 39, subtract line 39 from line 48. This is the AMOUNT YOU OVERPAID	49	697.00	
50 Amount of line 49 you want REFUNDED TO YOU	50	697.00	
51 Amount of line 49 you want APPLIED TO YOUR 2015 ESTIMATED TAX	51	.00	
52 If line 48 is smaller than line 39, subtract line 48 from line 39. This is the AMOUNT YOU OWE. Paper clip payment to front of return	52	.00	
53 Underpayment interest. Fill in exception code - See Sch. U Also include on line 52 (see page 34)	53	.00	

Third Party Designee Do you want to allow another person to discuss this return with the department (see page 35)?

☒ Yes Complete the following.

☐ No

Designee's name **JEFF LARIDAEN**

Phone no. **608-847-6226**

Personal identification number (PIN)

53948

**Paper clip copies of your federal income tax return and schedules to this return.
Assemble your return (pages 1-4) and withholding statements in the order listed on page 35.**

Sign here

Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.

Your signature

Spouse's signature (If filing jointly, BOTH must sign)

Date

Daytime phone

1-010ai

Mall your return to: Wisconsin Department of Revenue
If tax due PO Box 268, Madison WI 53790-0001
If refund or no tax due PO Box 59, Madison WI 53785-0001
If homestead credit claimed PO Box 34, Madison WI 53786-0001

For Department Use Only

Do Not Submit Photocopies



2014 Form 1

Name DAVID & BARBARA STURGIS

SSN 338 48 0617

Page 4 of 4

NO COMMAS NO CENTS

Schedule 1 — Itemized Deduction Credit (see page 23)

1 Medical and dental expenses from line 4 of federal Schedule A. See instructions for exceptions	1	_____	.00
2 Interest paid from lines 10-12 and 14 of federal Schedule A. Do not include interest paid to purchase a second home located outside Wisconsin or a residence which is a boat. Also, do not include interest paid to purchase or hold U.S. government securities and interest from a tax-option (S) corporation if claimed as a subtraction	2	_____	4182 .00
3 Gifts to charity from line 19 of federal Schedule A. See instructions for exceptions	3	_____	.00
4 Casually losses from line 20 of federal Schedule A, <u>only</u> if the loss is directly related to a federally-declared disaster	4	_____	.00
5 Add lines 1 through 4	5	_____	4182 .00
6 Fill in your standard deduction from line 15 on page 2 of Form 1	6	_____	279 .00
7 Subtract line 6 from line 5. If line 6 is more than line 5, fill in 0	7	_____	3903 .00
8 Rate of credit is .05 (5%)	8	_____	x .05
9 Multiply line 7 by line 8. Fill in here and on line 20 on page 2 of Form 1	9	_____	195 .00

▶ You must submit this page with Form 1 if you claim either of these credits ◀

Schedule 2 — Married Couple Credit When Both Spouses Are Employed (see page 27)

When completing this schedule, be sure to fill in your income in column (A) and your spouse's income in column (B)

	(A) YOURSELF	(B) SPOUSE
1 Taxable wages, salaries, tips, and other employee compensation. Do NOT include deferred compensation, interest, dividends, pensions, unemployment compensation, or other unearned income	1 _____ 49880 .00	_____ 60828 .00
2 Net profit or (loss) from self-employment from federal Schedules C, C-EZ, and F (Form 1040), Schedule K-1 (Form 1065), and any other taxable self-employment or earned income	2 _____ .00	_____ .00
3 Combine lines 1 and 2. This is earned income	3 _____ 49880 .00	_____ 60828 .00
4 Add the amounts from federal Form 1040, lines 24, 28 and 32, plus repayment of supplemental unemployment benefits, and contributions to secs. 403(b) and 501(c)(18) pension plans, included in line 36, and any Wisconsin disability income exclusion. Fill in the total of these adjustments that apply to you or your spouse's income	4 _____ .00	_____ .00
5 Subtract line 4 from line 3. This is qualified earned income. If less than zero, fill in 0	5 _____ 49880 .00	_____ 60828 .00
6 Compare the amounts in columns (A) and (B) of line 5. Fill in the smaller amount here. If more than \$16,000, fill in \$16,000	6 _____	_____ 16000 .00
7 Rate of credit is .03 (3%)	7 _____	_____ x .03
8 Multiply line 6 by line 7. Fill in here and on line 29 on page 2 of Form 1	8 _____	_____ 480 .00

Do not fill in more than \$480.



RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number OAKDALE CREDIT UNION P.O. BOX 115 OAKDALE, WI 54649-011 (608)372-3939		* Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.	OMB No. 1545-0901 2014 Form 1098	Mortgage Interest Statement
RECIPIENT'S federal identification no. 39-6049985	PAYER'S social security number XXX-XX-5790	1 Mortgage interest received from payer(s)/borrower(s)* \$ 1025.81 / <i>MA</i>		Copy B For Payer/Borrower The information in boxes 1, 2, 3, and 4 is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points or because you did not report this refund of interest on your return.
PAYER'S/BORROWER'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code BARBARA STURGIS 20649 JULIA RD CAMP DOUGLAS, WI 54618		2 Points paid on purchase of principal residence \$		
		3 Refund of overpaid interest \$		
		4		
Account number (see instructions) 18391419		5		

Form 1098

(keep for your records)

www.irs.gov/form1098

Department of the Treasury - Internal Revenue Service

Instructions for Payer/Borrower

A person (including a financial institution, a governmental unit, and a cooperative housing corporation) who is engaged in a trade or business and, in the course of such trade or business, received from you at least \$600 of mortgage interest (including certain points) on any one mortgage in the calendar year must furnish this statement to you.

If you received this statement as the payer of record on a mortgage on which there are other borrowers, furnish each of the other borrowers with information about the proper distribution of amounts reported on this form. Each borrower is entitled to deduct only the amount he or she paid and points paid by the seller that represent his or her share of the amount allowable as a deduction. Each borrower may have to include in income a share of any amount reported in box 3.

If your mortgage payments were subsidized by a government agency, you may not be able to deduct the amount of the subsidy. See the instructions for Form 1040, Schedule A, C, or E for how to report the mortgage interest. Also, for more information, see Pub. 936 and Pub. 535.

Payer's/Borrower's identification number. For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), or adoption taxpayer identification number (ATIN). However, the issuer has reported your complete identification number to the IRS, and, where applicable, to state and/or local governments.

Account number. May show an account or other unique number the lender has assigned to distinguish your account.

Box 1. Shows the mortgage interest received by the recipient/lender during the year. This amount includes interest on any obligation secured by real property, including a home equity, line of credit, or credit card loan. This amount does not include points, government subsidy payments, or seller payments on a

"buydown" mortgage. Such amounts are deductible by you only in certain circumstances. Caution: If you prepaid interest in 2014 that accrued in full by January 15, 2015, this prepaid interest may be included in box 1. However, you cannot deduct the prepaid amount in 2014 even though it may be included in box 1. If you hold a mortgage credit certificate and can claim the mortgage interest credit, see Form 8396. If the interest was paid on a mortgage, home equity, line of credit, or credit card loan secured by your personal residence, you may be subject to a deduction limitation.

Box 2. Not all points are reportable to you. Box 2 shows points you or the seller paid this year for the purchase of your principal residence that are required to be reported to you. Generally, these points are fully deductible in the year paid, but you must subtract seller-paid points from the basis of your residence. Other points not reported in box 2 may also be deductible. See Pub. 936 to figure the amount you can deduct.

Box 3. Do not deduct this amount. It is a refund (or credit) for overpayment(s) of interest you made in a prior year or years. If you itemized deductions in the year(s) you paid the interest, you may have to include part or all of the box 3 amount on the "Other income" line of your 2014 Form 1040. No adjustment to your prior year(s) tax return(s) is necessary. For more information, see Pub. 936 and Itemized Deduction Recoveries in Pub. 525.

Box 4. The interest recipient may use this box to give you other information, such as the address of the property that secures the debt, real estate taxes, or insurance paid from escrow.
Future developments. For the latest information about developments related to Form 1098 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form1098.

BANK OF MAUSTON
P O BOX 226
503 STATE RD 82
MAUSTON, WI 53948

2014
OMB No. 1545-0001
Form 1098
Mortgage Interest Statement

Copy B
For Payer/Borrower

DAVID C STURGIS
BARBARA STURGIS
20649 JULIA ROAD
CAMP DOUGLAS WI 54618-8574

The information in boxes 1, 2, 3, and 4 is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points or because you did not report this refund of interest on your return.

* Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.

Recipient's/Lender's Name, Address, Contact and Federal Identification Nbr.

BANK OF MAUSTON
P O BOX 226
503 STATE RD 82
MAUSTON, WI 53948
(608)847-6200

Identification Nbr. 39-0147870

Payer's/Borrower's Name, Address, Contact and Federal Identification Nbr.

DAVID C STURGIS
BARBARA STURGIS
20649 JULIA ROAD
CAMP DOUGLAS WI 54618-8574

Identification Nbr. XXX-XX-0617

Box Number	Box Description	Reported
Loan 70813		
Box 1	Mortgage interest received from payer(s)/borrower(s)	3156.32
Box 2	Points paid on purchase of principal residence	0.00
Box 3	Refund of overpaid interest	0.00
Box 4	Filer's Use	0.00

1. Gross distribution \$2,447.90		OMB No. 1545-0011 2015 Form 1099-R	
2a. Taxable amount \$2,447.90	2b. Taxable amount <input type="checkbox"/> Not determined <input checked="" type="checkbox"/> Total distribution	4. Federal income tax withheld \$490.00	
3. Capital gain (included in box 2a) \$0.00	5. Employee contributions \$0.00	6. Net unrealized appreciation in employer's securities \$0.00	
7. Distribution code(s) 1	8. Other 0.00	9b. Total employee contributions \$0.00	
9a. Your percentage of total distribution 100 %	10. State income tax withheld \$0.00	13. Payer's state no. WI 036-102861-1043	
PAYER'S name, street address, city, state, and ZIP code WISCONSIN RETIREMENT SYSTEM P.O. BOX 7931 MADISON, WISCONSIN 53707-7931			
PAYER'S Federal identification no. 39-1555732		RECIPIENT'S identification no. 322-52-5790	
BARBARA STURGIS 20649 JULIA RD CAMP DOUGLAS WI 54618-8574			
COPY B Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 4, attach this copy to your return. Account no. 40279 <input type="checkbox"/> CORRECTED (if checked)			

a Employee's SSN 338-48-0617		b Employer identification number (EIN) 45-3506311		OMB No. 1545-0008		
c Employer's name, address, and ZIP code DALLI TRUCKING INC. DALLI TRUCKING INC 8624 WESTLAKE DR GREENDALE WI 53129-1068		1 Wgs, tips, other comp 51511.65	2 Fed inc tax withheld 6941.00	3 Social security wages 51511.65	Form W-2 Wage and Tax Statement 2015 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.	
		4 SS tax withheld 3193.72	5 Medicare wages & tips 51511.65	6 Medicare tax withheld 746.92		
		7 Social security tips	8 Allocated tips	9		
		10 Depndt care benefits	11 Nonqualified plans	12a		
d Control number		13 Statutory employee <input type="checkbox"/>		12b		
e Employee's name, address, and ZIP code DAVID STURGIS 20649 JULIA ROAD CAMP DOUGLAS WI 54618		14 Other <input type="checkbox"/>		12c		
		Retirement plan <input type="checkbox"/>		12d		
		Third-party sick pay <input type="checkbox"/>				
15 State WI	Employer's state ID No. 036-1027390868-02	16 State wages, tips, etc 51511.65	17 State income tax 2862.44	18 Local wages, tips, etc	19 Local income tax	20 Locality name

QBWMW2B2C 11/03/15 FW2

Department of the Treasury - Internal Revenue Service

OMB No. 1545-0008

a Employee's social security number 322-52-5790		1 Wages, tips, other compensation 68397.44	2 Federal income tax withheld 11836.42
c Employer's name, address, and ZIP code 5KN-Security Finance Corp of Spartanburg PO Box 811 Spartanburg, SC 29304 USA		3 Social security wages 72142.93	4 Social security tax withheld 4472.86
		5 Medicare wages and tips 72142.93	6 Medicare tax withheld 1046.07
		7 Social security tips 0.00	8 Allocated tips 0.00
		9	10 Dependent care benefits 0.00
b Employer identification number (EIN) 57-0359683			
e Employee's name, address, and ZIP code Barbara Sturgis 20649 Julia Road Camp Douglas, WI 54618		11 Nonqualified plans 0.00	13 Statutory Retirement/Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>
		12 See Instructions for box 12 D 3745.49 DD 10200.64	14 Other INSURANCE 2766.92
15 State WI	Employer's state ID No. 036-1027390868-02	16 State wages, tips, etc 51511.65	17 State income tax 2862.44

For the year Jan. 1–Dec. 31, 2015, or other tax year beginning

2015, ending

20

See separate instructions.

Your first name and initial

DAVID

Last name

STURGIS

Your social security number

338-48-0617

If a joint return, spouse's first name and initial

BARBARA

Last name

STURGIS

Spouse's social security number

322-52-5790

Home address (number and street). If you have a P.O. box, see instructions.

20649 JULIA RD.

Apt. no.

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

CAMP DOUGLAS

WI

54618

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

☐ You ☐ Spouse

Foreign country name

Foreign province/state/county

Foreign postal code

Filing Status

1

☐ Single

2

☒ Married filing jointly (even if only one had income)

3

☐ Married filing separately. Enter spouse's SSN above and full name here. ▶

4

☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5

☐ Qualifying widow(er) with dependent child

Check only one box.

Exemptions

6a

☒ Yourself. If someone can claim you as a dependent, do not check box 6a

b

☒ Spouse

c Dependents:

(1) First name

Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) ☐ if child under age 17 qual. for child tax credit (see instr.)

Boxes checked on 6a and 6b

No. of children on 6c who:

• lived with you

• did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above ▶

If more than four dependents, see instructions and check here ▶ ☐

d Total number of exemptions claimed

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

7

Wages, salaries, tips, etc. Attach Form(s) W-2

7

119,909

8a

Taxable interest. Attach Schedule B if required

8a

b

Tax-exempt interest. Do not include on line 8a

8b

9a

Ordinary dividends. Attach Schedule B if required

9a

b

Qualified dividends

9b

10

Taxable refunds, credits, or offsets of state and local income taxes

10

697

11

Alimony received

11

12

Business income or (loss). Attach Schedule C or C-EZ

12

13

Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐

13

14

Other gains or (losses). Attach Form 4797

14

15a

IRA distributions

15a

b Taxable amount

15b

16a

Pensions and annuities

16a

b Taxable amount

16b

2,448

17

Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

17

18

Farm income or (loss). Attach Schedule F

18

19

Unemployment compensation

19

20a

Social security benefits

20a

b Taxable amount

20b

21

Other income. List type and amount

21

22

Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶

22

123,054

Adjusted Gross Income

23

Educator expenses

23

24

Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ

24

25

Health savings account deduction. Attach Form 8889

25

26

Moving expenses. Attach Form 3903

26

27

Deductible part of self-employment tax. Attach Schedule SE

27

28

Self-employed SEP, SIMPLE, and qualified plans

28

29

Self-employed health insurance deduction

29

30

Penalty on early withdrawal of savings

30

31a

Alimony paid

b Recipient's SSN ▶

31a

32

IRA deduction

32

33

Student loan interest deduction

33

34

Tuition and fees. Attach Form 8917

34

35

Domestic production activities deduction. Attach Form 8903

35

36

Add lines 23 through 35

36

37

Subtract line 36 from line 22. This is your adjusted gross income ▶

37

123,054

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

DAA

Form 1040 (2015)

Tax and Credits

Standard Deduction for—

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:
Single or Married filing separately, \$6,300
Married filing jointly or Qualifying widow(er), \$12,600
Head of household, \$9,250

38	Amount from line 37 (adjusted gross income)	38	123,054
39a	Check <input type="checkbox"/> You were born before January 2, 1951, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a		
	if: <input type="checkbox"/> Spouse was born before January 2, 1951, <input type="checkbox"/> Blind. } 39b		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	23,947
41	Subtract line 40 from line 38	41	99,107
42	Exemptions. If line 38 is \$154,950 or less, multiply \$4,000 by the number on line 6d. Otherwise, see instructions	42	8,000
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	91,107
44	Tax (see instr.). Check if any from: a <input type="checkbox"/> Form(s) 9814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	14,369
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46	47	14,369
48	Foreign tax credit. Attach Form 1116 if required	48	
49	Credit for child and dependent care expenses. Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit. Attach Schedule 8812, if required	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 48 through 54. These are your total credits	55	
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	14,369

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required NO	59	245
60a	Household employment taxes from Schedule H	60a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
61	Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	61	
62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	62	
63	Add lines 56 through 62. This is your total tax	63	14,614

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	19,267
65	2015 estimated tax payments and amount applied from 2014 return	65	
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election 66b		
67	Additional child tax credit. Attach Schedule 8812	67	
68	American opportunity credit from Form 8863, line 8	68	
69	Net premium tax credit. Attach Form 8962	69	
70	Amount paid with request for extension to file	70	
71	Excess social security and tier 1 RRTA tax withheld	71	
72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	19,267

Refund

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	4,653
76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	76a	4,653
b	Routing number 075902272 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number 602-6893		
77	Amount of line 75 you want applied to your 2016 estimated tax	77	

Amount

78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	78	
79	Estimated tax penalty (see instructions)	79	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ Yes. Complete below. ☐ No

Designee's name **JEFF LARIDAEN** Personal identification number (PIN) **53948**

Phone no. **608-847-6226**

Sign Here

Joint return? See instr. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature _____ Date _____ Your occupation _____ Daytime phone number _____

Spouse's signature. If a joint return, both must sign. _____ Date _____ Spouse's occupation _____

If the IRS sent you an Identity Protection PIN, enter it here (see instr.) _____

Paid

Print/Type preparer's name **JEFF LARIDAEN** Preparer's signature _____ Date **03/04/16** Check ☐ If self-employed PTIN **P00278455**

Preparer Firm's name **LARIDAEN'S TAX SERVICE** Firm's EIN **39-1812784**

Use Only Firm's address **98 N UNION ST MAUSTON WI 53948-1759** Phone no. **608-847-6226**

SCHEDULE A
(Form 1040)**Itemized Deductions**

OMB No. 1545-0074

2015Attachment
Sequence No. **07**Department of the Treasury
Internal Revenue Service

(99)

▶ Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.

▶ Attach to Form 1040.

Name(s) shown on Form 1040

DAVID & BARBARA STURGIS

Your social security number

338-48-0617**Medical
and
Dental
Expenses**

Caution: Do not include expenses reimbursed or paid by others.

- 1 Medical and dental expenses (see instructions) **1**
- 2 Enter amount from Form 1040, line 38 **2**
- 3 Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1951, multiply line 2 by 7.5% (.075) instead **3**
- 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- **4**

**Taxes You
Paid**

5 State and local (check only one box):

- a ☒ Income taxes, or
- b ☐ General sales taxes

6 Real estate taxes (see instructions) **6,616**7 Personal property taxes **1,996**

8 Other taxes. List type and amount ▶

9 Add lines 5 through 8 **8,612****Interest
You Paid**

- 10 Home mortgage interest and points reported to you on Form 1098 **4,090**
- 11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶

Note:
Your mortgage
interest
deduction may
be limited (see
instructions).

- 12 Points not reported to you on Form 1098. See instructions for special rules
- 13 Mortgage insurance premiums (see instructions)
- 14 Investment interest. Attach Form 4952 if required. (See instructions.)
- 15 Add lines 10 through 14 **4,090**

**Gifts to
Charity**If you made a
gift and got a
benefit for it,
see instructions.

- 16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions **240**
- 17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500
- 18 Carryover from prior year
- 19 Add lines 16 through 18 **240**

**Casualty and
Theft Losses**20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) **20****Job Expenses
and Certain
Miscellaneous
Deductions**

21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶

FORM 2106 EXPENSES

- 22 Tax preparation fees **13,321**
- 23 Other expenses—investment, safe deposit box, etc. List type and amount ▶ **145**

24 Add lines 21 through 23 **13,466**25 Enter amount from Form 1040, line 38 **25** **123,054**26 Multiply line 25 by 2% (.02) **2,461**27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- **11,005****Other
Miscellaneous
Deductions**28 Other—from list in instructions. List type and amount ▶ **28****Total
Itemized
Deductions**

29 Is Form 1040, line 38, over \$154,950?

- ☒ No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.
- ☐ Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.

30 If you elect to itemize deductions even though they are less than your standard deduction, check here ☐

Schedule A (Form 1040) 2015

Form **2106**

Department of the Treasury
Internal Revenue Service (99)

USDC IN/ND case 3:19-cv-00440-DRL document 108-1 filed 02/01/21 page 105 of 171

Employee Business Expenses

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Form 2106 and its separate instructions is available at www.irs.gov/form2106.

OMB No. 1545-0074

2015

Attachment Sequence No. **129**

Your name
DAVID STURGIS

Occupation in which you incurred expenses
TRUCK DRIVER

Social security number
338-48-0617

Part I Employee Business Expenses and Reimbursements

	Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1	
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3	
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4	
	1,525	
5 Meals and entertainment expenses (see instructions)	5	14,160
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6	14,160

Note. If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

7 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7	
---	---	--

Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8)	8	1,525	14,160
<p>Note. If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.</p>			
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	9	1,525	11,328
10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.)	10		12,853

For Paperwork Reduction Act Notice, see your tax return instructions.

Form **2106** (2015)

USDC IN/ND case 3:19-cv-00440-DRL document 108-1 filed 02/01/21 page 106 of 171

Form **2106** **Employee Business Expenses** OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99) Attach to Form 1040 or Form 1040NR. Information about Form 2106 and its separate instructions is available at www.irs.gov/form2106.

2015 Attachment Sequence No. **129**

Your name **BARBARA STURGIS** Occupation in which you incurred expenses **FINANCE** Social security number **322-52-5790**

Part I Employee Business Expenses and Reimbursements

Step 1 Enter Your Expenses		Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1	Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1,380	
2	Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work		
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment		
4	Business expenses not included on lines 1 through 3. Do not include meals and entertainment		
5	Meals and entertainment expenses (see instructions)		
6	Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	1,380	

Note. If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

7	Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	912	
---	---	-----	--

Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)

8	Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8)	468	
Note. If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.			
9	In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	468	
10	Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.)		468

For Paperwork Reduction Act Notice, see your tax return instructions.

Form **2106** (2015)

Part II Vehicle Expenses

Section A—General Information (You must complete this section if you are claiming vehicle expenses.)

	(a) Vehicle 1	(b) Vehicle 2
11 Enter the date the vehicle was placed in service	11	
12 Total miles the vehicle was driven during 2015	12 miles	miles
13 Business miles included on line 12	13 2,400 miles	miles
14 Percent of business use. Divide line 13 by line 12	14 100.000 %	%
15 Average daily roundtrip commuting distance	15 miles	miles
16 Commuting miles included on line 12	16 miles	miles
17 Other miles. Add lines 13 and 16 and subtract the total from line 12	17 miles	miles
18 Was your vehicle available for personal use during off-duty hours?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
19 Do you (or your spouse) have another vehicle available for personal use?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
20 Do you have evidence to support your deduction?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
21 If "Yes," is the evidence written?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

Section B—Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)

22 Multiply line 13 by 57.5¢ (.575). Enter the result here and on line 1	22	1,380
--	----	-------

Section C—Actual Expenses

	(a) Vehicle 1	(b) Vehicle 2
23 Gasoline, oil, repairs, vehicle insurance, etc.	23	
24a Vehicle rentals	24a	
b Inclusion amount (see instructions)	24b	
c Subtract line 24b from line 24a	24c	
25 Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)	25	
26 Add lines 23, 24c, and 25	26	
27 Multiply line 26 by the percentage on line 14	27	
28 Depreciation (see instructions)	28	
29 Add lines 27 and 28. Enter total here and on line 1	29	

Section D—Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

	(a) Vehicle 1	(b) Vehicle 2
30 Enter cost or other basis (see instructions)	30	
31 Enter section 179 deduction and special allowance (see instructions)	31	
32 Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance)	32	
33 Enter depreciation method and percentage (see instructions)	33	
34 Multiply line 32 by the percentage on line 33 (see instructions)	34	
35 Add lines 31 and 34	35	
36 Enter the applicable limit explained in the line 36 instructions	36	
37 Multiply line 36 by the percentage on line 14	37	
38 Enter the smaller of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above	38	

Federal Statements

TRUCK DRIVER

Form 2106, Line 4 - Business Expenses Not Included on Lines 1 through 3

<u>Description</u>	<u>Amount</u>
UTILITIES	\$ 1,020
WORK SUPPLIES	195
LOG BOOKS	120
GPS FOR TRUCK	190
TOTAL	<u>\$ 1,525</u>

2015

1 Wisconsin
income tax

For the year Jan. 1-Dec. 31, 2015, or other tax year

Check here if an amended return ☐ beginning _____, 2015 ending _____, 20 _____

DO NOT STAPLE

See page 6 before assembling return

Your legal last name STURGIS		Legal first name DAVID		M.I.	Your social security number 338 48 0617
If a joint return, spouse's legal last name STURGIS		Spouse's legal first name BARBARA		M.I.	Spouse's social security number 322 52 5790
Home address (number and street). If you have a PO Box, see page 11. 20649 JULIA RD.				Apt. no.	
City or post office CAMP DOUGLAS		State WI	Zip code 54618		
Filing status Check <input checked="" type="checkbox"/> below <input type="checkbox"/> Single <input checked="" type="checkbox"/> Married filing joint return <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here <input type="checkbox"/> Head of household (see page 12). Also, check here if married <input type="checkbox"/> If married, fill in spouse's SSN above and full name here					
Legal last name Legal first name M.I.				Tax district Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2015. _____ City _____ Village <input checked="" type="checkbox"/> Town City, village, or town <input checked="" type="checkbox"/> CLIFTON County of <input checked="" type="checkbox"/> MONROE School district number See page 57 5747 Special conditions <input type="checkbox"/>	

Use BLACK Ink

NO COMMAS, NO CENTS

1	Federal adjusted gross income (see page 12)	1	123054.00
	Form W-2 wages included in line 1		119909.00
2	State and municipal interest (see page 13)	2	.00
3	Capital gain/loss addition (see page 14)	3	.00
4	Other additions } Fill in code number and amount, see page 14. Fill in total other additions on line 4.		.00
	.00 .00 .00 .00	4	.00
5	Add the amounts in the right column for lines 1 through 4	5	123054.00
6	Taxable refund of state income tax (from Form 1040, line 10)	6	697.00
7	United States government interest	7	.00
8	Unemployment compensation (see page 16)	8	.00
9	Social security adjustment (see page 17)	9	.00
10	Capital gain/loss subtraction (see page 17)	10	.00
11	Other subtractions } Fill in code number and amount, see page 17. Fill in total other subtractions on line 11.		.00
	.00 .00 .00	11	.00
12	Add lines 6 through 11	12	697.00
13	Subtract line 12 from line 5. This is your Wisconsin income	13	122357.00

PAPER CLIP payment here

I-0101



NO COMMAS, NO CENTS

14	Wisconsin income from line 13	14	122357.00
15	Standard deduction. See table on page 55, OR ▼	15	.00
	If someone else can claim you (or your spouse) as a dependent, see page 30 and check here		
16	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0	16	122357.00
17	Exemptions (Caution: See page 30)		
a	Fill in exemptions from your federal return	2	x \$700 17a 1400.00
b	Check if 65 or older You + Spouse = x \$250 17b		.00
c	Add lines 17a and 17b	17c	1400.00
18	Subtract line 17c from line 16. If line 17c is larger than line 16, fill in 0. This is taxable income	18	120957.00
19	Tax (see table on page 48)	19	7185.00
20	Itemized deduction credit. Enclose Schedule 1, page 4	20	217.00
21	Armed forces member credit (must be stationed outside U.S. See page 31)	21	.00
22	School property tax credit		
a	Rent paid in 2015—heat included .....	.00	Find credit from table page 33 22a
	Rent paid in 2015—heat not included .....	.00	
b	Property taxes paid on home in 2015	1996.00	Find credit from table page 34 22b
23	Working families tax credit } If line 14 is less than \$10,000 and if married filing separate, see page 35	23	.00
24	Certain nonrefundable credits from line 11 of Schedule CR	24	.00
25	Add credits on lines 20 through 24	25	456.00
26	Subtract line 25 from line 19. If line 25 is larger than line 19, fill in 0	26	6729.00
27	Alternative minimum tax. Enclose Schedule MT	27	.00
28	Add lines 26 and 27	28	6729.00
29	Married couple credit. Enclose Schedule 2, page 4	29	480.00
30	Other credits from Schedule CR, line 35	30	.00
31	Net income tax paid to another state. Enclose Schedule OS	31	.00
32	Add lines 29, 30, and 31	32	480.00
33	Subtract line 32 from line 28. If line 32 is larger than line 28, fill in 0. This is your net tax	33	6249.00
34	Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 38)	34	0.00
	If you certify that no sales or use tax is due, check here		X
35	Donations (decreases refund or increases amount owed)		
a	Endangered resources .....	.00	e Military family relief
b	Cancer research .....	.00	
c	Veterans trust fund .....	.00	
d	Multiple sclerosis .....	.00	
			f Second Harvest/Feeding Amer.
			g Red Cross WI Disaster Relief
			h Special Olympics Wisconsin
	Total (add lines a through h)	35i	.00
36	Penalties on IRAs, retirement plans, MSAs, etc. (see page 39)	245.00 x .33 =	36 81.00
37	Credit repayments and other penalties (see page 40)	37	.00
38	Add lines 33, 34, 35i, 36 and 37	38	6330.00

Name(s) shown on Form 1		Your social security number	
DAVID & BARBARA STURGIS		338 48 0617	
NO COMMAS, NO CENTS			

39	Amount from line 38	39	6330.00
40	Wisconsin tax withheld. Enclose withholding statements	40	6616.00
41	2015 estimated tax payments and amount applied from 2014 return	41	.00
42	Earned income credit. Number of qualifying children ▶		
	Federal credit		
	..... .00 X % =	42	.00
43	Farmland preservation credit. a Schedule FC, line 18	43a	.00
	b Schedule FC-A, line 13	43b	.00
44	Repayment credit (see page 42)	44	.00
45	Homestead credit. Enclose Schedule H or H-EZ	45	.00
46	Eligible veterans and surviving spouses property tax credit	46	.00
47	Other credits from Schedule CR, line 38. Enclose Schedule CR	47	.00
48	AMENDED RETURN ONLY – Amount previously paid (see page 44)	48	.00
49	Add lines 40 through 48	49	6616.00
50	AMENDED RETURN ONLY – Amounts previously refunded (see page 44)	50	.00
51	Subtract line 50 from line 49	51	6616.00
52	If line 51 is larger than line 39, subtract line 39 from line 51. This is the AMOUNT YOU OVERPAID	52	286.00
53	Amount of line 52 you want REFUNDED TO YOU	53	286.00
54	Amount of line 52 you want APPLIED TO YOUR 2016 ESTIMATED TAX	54	.00
55	If line 51 is smaller than line 39, subtract line 51 from line 39. This is the AMOUNT YOU OWE . Paper clip payment to front of return	55	.00
56	Underpayment interest. Fill in exception code - See Sch. U Also include on line 55 (see page 46)	56	.00

Third Party Designee	Do you want to allow another person to discuss this return with the department (see page 47)?	<input checked="" type="checkbox"/> Yes	Complete the following.	<input type="checkbox"/> No
Designee's name ▶	JEFF LARIDAEN	Phone no. ▶	608-847-6226	Personal identification number (PIN) ▶
				53948

Paper clip copies of your federal income tax return and schedules to this return.
Assemble your return (pages 1-4) and withholding statements in the order listed on page 6.

Sign here

▼ Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.

Your signature	Spouse's signature (if filing jointly, BOTH must sign)	Date	Daytime phone
----------------	--	------	---------------

i-010ai

Mail your return to:

If tax due	Wisconsin Department of Revenue PO Box 268, Madison WI 53790-0001
If refund or no tax due	PO Box 59, Madison WI 53785-0001
If homestead credit claimed	PO Box 34, Madison WI 53786-0001

Do Not Submit Photocopies



NO COMMAS NO CENTS

Schedule 1 – Itemized Deduction Credit (see page 30)

1 Medical and dental expenses from line 4 of federal Schedule A. See instructions for exceptions	1	.00
2 Interest paid from lines 10-12 and 14 of federal Schedule A. Do not include interest paid to purchase a second home located outside Wisconsin or a residence which is a boat. Also, do not include interest paid to purchase or hold U.S. government securities and interest from a tax-option (S) corporation if claimed as a subtraction	2	4090.00
3 Gifts to charity from line 19 of federal Schedule A. See instructions for exceptions	3	240.00
4 Casualty losses from line 20 of federal Schedule A, <u>only</u> if the loss is directly related to a federally-declared disaster	4	.00
5 Add lines 1 through 4	5	4330.00
6 Fill in your standard deduction from line 15 on page 2 of Form 1	6	.00
7 Subtract line 6 from line 5. If line 6 is more than line 5, fill in 0	7	4330.00
8 Rate of credit is .05 (5%)	8	x .05
9 Multiply line 7 by line 8. Fill in here and on line 20 on page 2 of Form 1	9	217.00

You must submit this page with Form 1 if you claim either of these credits

Schedule 2 – Married Couple Credit When Both Spouses Are Employed (see page 36)

When completing this schedule, be sure to fill in your income in column (A) and your spouse's income in column (B)

	(A) YOURSELF	(B) SPOUSE
1 Taxable wages, salaries, tips, and other employee compensation. Do NOT include deferred compensation, interest, dividends, pensions, unemployment compensation, or other unearned income	1 51512.00	68397.00
2 Net profit or (loss) from self-employment from federal Schedules C, C-EZ, and F (Form 1040), Schedule K-1 (Form 1065), and any other taxable self-employment or earned income	2 .00	.00
3 Combine lines 1 and 2. This is earned income	3 51512.00	68397.00
4 Add the amounts from federal Form 1040, lines 24, 28 and 32, plus repayment of supplemental unemployment benefits, and contributions to secs. 403(b) and 501(c)(18) pension plans, included in line 36, and any Wisconsin disability income exclusion. Fill in the total of these adjustments that apply to your or your spouse's income	4 .00	.00
5 Subtract line 4 from line 3. This is qualified earned income. If less than zero, fill in 0	5 51512.00	68397.00
6 Compare the amounts in columns (A) and (B) of line 5. Fill in the smaller amount here. If more than \$16,000, fill in \$16,000	6 16000.00	
7 Rate of credit is .03 (3%)	7 x .03	
8 Multiply line 6 by line 7. Fill in here and on line 29 on page 2 of Form 1	8 480.00	Do not fill in more than \$480.



Wages, tips, other comp. 8437.85
Federal income tax withheld 1074.19
Social security wages 8437.85
Social security tax withheld 523.15

5 Medicare wages and tips 8437.85
6 Medicare tax withheld 122.35

d Control number 0000021768 W3J
Dept. RBL0
Employer use only 9325

c Employer's name, address, and ZIP code
HENKELS AND MCCOY INC
985 JOLLY ROAD
BLUE BELL, PA 19422

b Employer's FED ID number 23-1535602
a Employee's SSA number 338-48-0617

7 Social security tips
8 Allocated tips

9
10 Dependent care benefits

11 Nonqualified plans
12a
12b
12c
12d
13 Stat emp. Ret. plan 3rd party sick pay

e/f Employee's name, address and ZIP code
DAVID C STURGIS
20649 JULIA RD
CAMP DOUGLAS, WI 54618

15 State WI
Employer's state ID no. 036 0000432248 04
16 State wages, tips, etc. 8437.85
17 State income tax 498.30
18 Local wages, tips, etc.
19 Local income tax
20 Locality name

WI, State Filing Copy
W-2 Wage and Tax Statement 2016
OMB No. 1545-0008
Copy 2 to be filed with employee's State Income Tax Return.

Federal Filing Copy
Wage and Tax Statement 2016
Copy B to be filed with employee's Federal Income Tax

1 Wages, tips, other comp. 16315.01
2 Federal income tax withheld 2637.50
3 Social security wages 17218.50
4 Social security tax withheld 1067.55
5 Medicare wages and tips 17218.50
6 Medicare tax withheld 249.67

d Control number
Employer use only

c Employer's name, address, and ZIP code
5KN-SECURITY FINANCE CORP OF SPARTANBURG
PO BOX 811
SPARTANBURG SC 29304

b Employer's FED ID number 57-0359683
a Employee's SSA number 322-52-5790

7 Social security tips
8 Allocated tips

Verification code D464-816B-18DC-D9C7
10 Dependent care benefits
11 Nonqualified plans
12a See instructions for box 12 D 903.49
12b DD 4955.04
12c
12d

13 Stat Emp. Ret. plan 3rd-party sick pay

e Employee's name, address, and ZIP code
BARBARA STURGIS
20649 JULIA ROAD
CAMP DOUGLAS WI 54618

15 State WI
Employers state ID no. 036000032940704
16 State wages, tips, etc. 16315.01
17 State income tax 849.69
18 Local wages, tips, etc.
19 Local income tax
20 Locality name

Form W-2 Wage & Tax Statement Dept. of the Treasury-IRS OMB No. 1545-0008

Form **W-2** Wage and Tax Statement

2016

Visit the IRS website at www.irs.gov/efile.
Safe, accurate, FAST! Use **IRS e-file**

This information is being furnished to the Internal Revenue Service.

c Employer's name, address, and ZIP code
*0102295
LIBERTY LIFE ASSURANCE COMPANY
MAIL STOP 02G
100 LIBERTY WAY
DOVER, NH 03821-1525

e Employee's first name and initial BARBARA
Last name STURGIS
20649 JULIA RD
CAMP DOUGLAS, WI 54618

f Employee's address, and ZIP code

15 State WI
Employer's state ID number 36000001742102
16 State wages, tips, etc. 2732.04
17 State income tax
18 Local wages, tips, etc.
19 Local income tax
20 Locality name

7 Social security tips
8 Allocated tips
9
10 Dependent care benefits
11 Nonqualified plans
12a See instructions for box 12 J 2732.00
12b
12c
12d
13 Statutory employee Retirement plan Third-party sick pay X
14 Other
a Employee's social security number 322-52-5790
b Employer identification number (EIN) 04-6076039

Copy B -- To Be Filed With Employee's FEDERAL Tax Return.

OMB No. 1545-0008 Department of the Treasury - Internal Revenue Service

Form 1099-R

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code.
 MA: MIX TRUST COMPANY FBO
 SECURITY 401(K) P/S
 717 17TH STREET, SUITE 1300
 DENVER, CO 80202

1 Gross distribution

\$ 45,399.49

2a Taxable amount

\$ 45,399.49

2b Taxable amount not determined

OMB No. 1545-0119

2016

Form 1099-R

Distributions From
 Pensions, Annuities,
 Retirement or
 Profit-Sharing
 Plans, IRAs,
 Insurance
 Contracts, etc.

PAYER'S federal identification number

75-3182674

RECIPIENT'S identification number

XXX-XX-5790

RECIPIENT'S name, street address (incl. apt. no.), city or town, state or province, country, and ZIP or foreign postal code

BARBARA STURGIS
 20649 JULIA ROAD
 CAMP DOUGLAS, WI 54618

3 Capital gain (included in box 2a)

\$

4 Federal income tax withheld

\$ 9,079.90

5 Employee contributions / Designated Roth contributions or insurance premiums

\$

6 Net unrealized appreciation in employer's securities

\$

7 Distribution code(s)

7

IRA/SEP/SIMPLE

8 Other

\$

%

9a Your percentage of total distribution

\$

9b Total employee contributions

\$

12 State tax withheld

\$

13 State/Payer's state no.

WI/036102679848202

14 State distribution

\$

Account number (see instructions)

0124 07C07367-1286638-2315

11 1st year of desig. Roth contrib.

\$

15 Local tax withheld

\$

16 Name of locality

\$

17 Local distribution

\$

Copy C
 For Recipient's Records
 This information is being furnished to the Internal Revenue Service.

FATCA filing requirement

10 Amount allocable to IRR within 5 years

\$

www.irs.gov/form1099r

Support Ph #: (800) 849-4001

(keep for your records)

Department of the Treasury - Internal Revenue Service

a Employee's SSN 338-48-0617		b Employer identification number (EIN) 46-2787070		OMB No. 1545-0008		
c Employer's name, address, and ZIP code GERKE TRANSPORT, LLC 20493 KEMP AVE. NORWALK WI 54648		1 Wgs, tips, other compn 1836.60	2 Fed inc tax withheld 82.00	3 Social security wages 1836.60	Form W-2 Wage and Tax Statement 2016 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.	
		4 SS tax withheld 113.87	5 Medicare wages & tips 1836.60	6 Medicare tax withheld 26.63		
		7 Social security tips	8 Allocated tips	9		
d Control number		10 Depndt care benefits	11 Nonqualified plans	12a		
e Employee's name, address, and ZIP code DAVID C STURGIS 20649 JULIARD CAMP DOUGLAS WI 54618		13 Statutory employee <input type="checkbox"/>	14 Other	12b		
		Retirement plan <input type="checkbox"/>		12c		
		Third-party sick pay <input type="checkbox"/>		12d		
15 State WI	Employer's state ID No. 036-1028200970-02	16 State wages, tips, etc 1836.60	17 State income tax 68.13	18 Local wages, tips, etc	19 Local income tax	20 Locality name

a Employee's SSN 338-48-0617		b Employer identification number (EIN) 45-3506311		OMB No. 1545-0008		
c Employer's name, address, and ZIP code DALLI TRUCKING INC. DALLI TRUCKING INC 8624 WESTLAKE DR GREENDALE WI 53129-1068		1 Wgs, tips, other compn 4849.75	2 Fed inc tax withheld 566.00	3 Social security wages 4849.75	Form W-2 Wage and Tax Statement 2016 Copy B To Be Filed with Employee's FEDERAL Tax Return This Information is being furnished to the Internal Revenue Service.	
		4 SS tax withheld 300.68	5 Medicare wages & tips 4849.75	6 Medicare tax withheld 70.32		
		7 Social security tips	8 Allocated tips	9		
d Control number		10 Depnt care benefits	11 Nonqualified plans	12a		
e Employee's name, address, and ZIP code Suff. DAVID STURGIS 20649 JULIA ROAD CAMP DOUGLAS WI 54618		13 Statutory employee <input type="checkbox"/>	14 Other	12b		
		Retirement plan <input type="checkbox"/>		12c		
		Third-party sick pay <input type="checkbox"/>		12d		
15 State WI	Employer's state ID number 036-1027390868-02	16 State wages, tips, etc 4849.75	17 State income tax 262.46	18 Local wages, tips, etc	19 Local income tax	20 Locality name

REV 01/09/17 QBDT

Department of the Treasury — IRS

a Employee's social security number 338-48-0617		OMB No. 1545-0008				
b Employer identification number (EIN) 39-1173714		1 Wages, tips, other compensation 6349.94	2 Federal income tax withheld 535.97			
c Employer's name, address, and ZIP code HEDING TRUCK SERVICE P. O. BOX 97 UNION CENTER, WI 53962		3 Social security wages 6349.94	4 Social security tax withheld 393.70			
		5 Medicare wages and tips 6349.94	6 Medicare tax withheld 92.08			
		7 Social security tips .00	8 Allocated tips .00			
d Control number		9 .00	10 Dependent care benefits .00			
e Employee's name, address, and ZIP code DAVID C. STURGIS 20649 JULIA RD. CAMP DOUGLAS, WI 54618		11 Nonqualified plans .00	12a			
		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b 1191.85			
		14 Other UNION 219.00 .00 .00	12c			
			12d			
15 State WI	Employer's state ID number 036000040297904	16 State wages, tips, etc 6349.94	17 State income tax 329.68	18 Local wages, tips, etc .00	19 Local income tax .00	20 Locality name
		.00	.00	.00	.00	

Form **W-2** Wage and Tax Statement**2016**

Department of the Treasury—Internal Revenue Service

Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return.

For the year Jan. 1–Dec. 31, 2016, or other tax year beginning , 2016, ending , 20 See separate instructions.

Your first name and initial DAVID	Last name STURGIS	Your social security number 338-48-0617
If a joint return, spouse's first name and initial BARBARA	Last name STURGIS	Spouse's social security number 322-52-5790
Home address (number and street). If you have a P.O. box, see instructions. 20649 JULIA RD.		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). CAMP DOUGLAS WI 54618		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/state/county	Foreign postal code

Filing Status

1 <input type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income)	5 <input type="checkbox"/> Qualifying widow(er) with dependent child
3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶	

Check only one box.

Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a

b ☒ Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If child under age 17 qual. for child tax credit (see instr.)

If more than four dependents, see instructions and check here ☐

d Total number of exemptions claimed

Boxes checked on 6a and 6b **2**

No. of children on 6c who:
 • lived with you
 • did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above **2**

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2

8a Taxable interest. Attach Schedule B if required

b Tax-exempt interest. Do not include on line 8a

9a Ordinary dividends. Attach Schedule B if required

b Qualified dividends

10 Taxable refunds, credits, or offsets of state and local income taxes

11 Alimony received

12 Business income or (loss). Attach Schedule C or C-EZ

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐

14 Other gains or (losses). Attach Form 4797

15a IRA distributions

16a Pensions and annuities

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation

20a Social security benefits

21 Other income. List type and amount

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶

7 **40,522**

8a

9a

10 **367**

11

12

13

14

15b Taxable amount

16b Taxable amount **45,399**

17

18

19

20b Taxable amount

21

22 **86,288**

Adjusted Gross Income

23 Educator expenses

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ

25 Health savings account deduction. Attach Form 8889

26 Moving expenses. Attach Form 3903

27 Deductible part of self-employment tax. Attach Schedule SE

28 Self-employed SEP, SIMPLE, and qualified plans

29 Self-employed health insurance deduction

30 Penalty on early withdrawal of savings

31a Alimony paid b Recipient's SSN ▶

32 IRA deduction

33 Student loan interest deduction

34 Tuition and fees. Attach Form 8917

35 Domestic production activities deduction. Attach Form 8903

36 Add lines 23 through 35

37 Subtract line 36 from line 22. This is your adjusted gross income ▶

23

24

25

26

27

28

29

30

31a

32

33

34

35

36

37 **86,288**

Tax and Credits

Standard Deduction for—

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:
Single or Married filing separately, \$6,300
Married filing jointly or Qualifying widow(er), \$12,600
Head of household, \$9,300

38 Amount from line 37 (adjusted gross income) 38 86,288

39a Check ☐ You were born before January 2, 1952, ☐ Blind. Total boxes checked ☐ 39a
if: ☐ Spouse was born before January 2, 1952, ☐ Blind. ☐ 39bb If your spouse itemizes on a separate return or you were a dual-status alien, check here ☐ 39b

40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 40 13,299

41 Subtract line 40 from line 38 41 72,989

42 Exemptions. If line 38 is \$155,650 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instructions 42 8,100

43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43 64,889

44 Tax (see instr.). Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐ 44 8,804

45 Alternative minimum tax (see instructions). Attach Form 6251 45

46 Excess advance premium tax credit repayment. Attach Form 8962 46

47 Add lines 44, 45, and 46 47 8,804

48 Foreign tax credit. Attach Form 1116 if required 48

49 Credit for child and dependent care expenses. Attach Form 2441 49

50 Education credits from Form 8863, line 19 50

51 Retirement savings contributions credit. Attach Form 8880 51

52 Child tax credit. Attach Schedule 8812, if required 52

53 Residential energy credits. Attach Form 5695 53

54 Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐ 54

55 Add lines 48 through 54. These are your total credits 55

56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- 56 8,804

Other Taxes

57 Self-employment tax. Attach Schedule SE 57

58 Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919 58

59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 59

60a Household employment taxes from Schedule H 60a

b First-time homebuyer credit repayment. Attach Form 5405 if required 60b

61 Health care: individual responsibility (see instructions) Full-year coverage ☒ 6162 Taxes from: a ☐ Form 8959 b ☐ Form 8980 c ☐ Instructions; enter code(s) 62

63 Add lines 56 through 62. This is your total tax 63 8,804

Payments

If you have a qualifying child, attach Schedule EIC.

64 Federal income tax withheld from Forms W-2 and 1099 64 13,976

65 2016 estimated tax payments and amount applied from 2015 return 65

66a Earned income credit (EIC) 66a

b Nontaxable combat pay election 66b

67 Additional child tax credit. Attach Schedule 8812 67

68 American opportunity credit from Form 8863, line 8 68

69 Net premium tax credit. Attach Form 8962 69

70 Amount paid with request for extension to file 70

71 Excess social security and tier 1 RRTA tax withheld 71

72 Credit for federal tax on fuels. Attach Form 4136 72

73 Credits from Form: a ☐ 2439 b ☒ Reserved c ☐ 8895 d ☐ 73

74 Add lines 64, 65, 66a, and 67 through 73. These are your total payments 74 13,976

Refund

75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid 75 5,172

76a Amount of line 75 you want refunded to you. If Form 8888 is attached, check here ☐ 76a 5,172

Direct deposit? See instructions.

b Routing number 075902272 c Type: ☒ Checking ☐ Savings

d Account number 602-6893

77 Amount of line 75 you want applied to your 2017 estimated tax 77

Amount You Owe

78 Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions 78

79 Estimated tax penalty (see instructions) 79

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ Yes. Complete below. ☐ NoDesignee's name **JEFF LARIDAEN** Personal identification number (PIN) **53948**Phone no. **608-847-6226**

Sign Here

Joint return? See instr. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature _____ Date _____ Your occupation _____ Daytime phone number _____

Spouse's signature. If a joint return, both must sign. _____ Date _____ Spouse's occupation _____ If the IRS sent you an Identity Protection PIN, enter it here (see instr.) _____

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Paid **JEFF LARIDAEN**

03/15/17

P00278455

Preparer Firm's name **LARIDAEN'S TAX SERVICE**Firm's EIN **39-1812784**Use Only Firm's address **98 N UNION ST**

Phone no.

MAUSTON**WI 53948-1759****608-847-6226**

SCHEDULE A
(Form 1040)**Itemized Deductions**

OMB No. 1545-0074

2016Attachment
Sequence No. **07**Department of the Treasury
Internal Revenue Service

(99)

► Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.

► Attach to Form 1040.

Name(s) shown on Form 1040

Your social security number

DAVID & BARBARA STURGIS**338-48-0617****Medical
and
Dental
Expenses**

Caution: Do not include expenses reimbursed or paid by others.

- 1 Medical and dental expenses (see instructions) **1** **8,470**
- 2 Enter amount from Form 1040, line 38 **2** **86,288**
- 3 Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1952, multiply line 2 by 7.5% (0.075) instead **3** **8,629**
- 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- **4** **0**

**Taxes You
Paid**

- 5 State and local (check only one box):

- a ☒ Income taxes, or **5** **2,008**
- b ☐ General sales taxes **6** **1,996**

- 6 Real estate taxes (see instructions) **6** **1,996**
- 7 Personal property taxes **7**
- 8 Other taxes. List type and amount ► **8**

- 9 Add lines 5 through 8
- 9**
- 4,004**

**Interest
You Paid**Note:
Your mortgage
interest
deduction may
be limited (see
instructions).

- 10 Home mortgage interest and points reported to you on Form 1098 **10** **5,449**
- 11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ► **11**
- 12 Points not reported to you on Form 1098. See instructions for special rules **12**
- 13 Mortgage insurance premiums (see instructions) **13**
- 14 Investment interest. Attach Form 4952 if required. (See instructions.) **14**
- 15 Add lines 10 through 14 **15** **5,449**

**Gifts to
Charity**If you made a
gift and got a
benefit for it,
see instructions.

- 16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions **16** **270**
- 17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 **17**
- 18 Carryover from prior year **18**
- 19 Add lines 16 through 18 **19** **270**

**Casualty and
Theft Losses**

- 20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)
- 20**

**Job Expenses
and Certain
Miscellaneous
Deductions**

- 21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ►

FORM 2106 EXPENSES

- 22 Tax preparation fees **21** **5,147**
- 23 Other expenses—investment, safe deposit box, etc. List type and amount ► **22** **155**
- 24 Add lines 21 through 23 **23**
- 25 Enter amount from Form 1040, line 38 **24** **5,302**
- 26 Multiply line 25 by 2% (0.02) **25** **86,288**
- 27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- **26** **1,726**

**Other
Miscellaneous
Deductions**

- 28 Other—from list in instructions. List type and amount ►
- 27**
- 3,576**

**Total
Itemized
Deductions**

- 29 Is Form 1040, line 38, over \$155,650?
- ☒ No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.
- ☐ Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.
- 30 If you elect to itemize deductions even though they are less than your standard deduction, check here **28**

13,299

For Paperwork Reduction Act Notice, see Form 1040 instructions.

DAA

Schedule A (Form 1040) 2016

2016

(99)

▶ Attach to Form 1040 or Form 1040NR.

► Information about Form 2106 and its separate instructions is available at www.irs.gov/form2106.

Attachment
Sequence No. 129

Your name

DAVID

STURGIS

Occupation in which you incurred expenses

TRUCK DRIVER

Social security number

338-48-0617

Part I

Step 1 Enter Your Expenses

Note: If you weren't reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

7	Enter reimbursements received from your employer that weren't reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7	386	874
---	--	---	-----	-----

Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)

<p>8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8)</p>	<p>8 1,829</p>	<p>4,148</p>
<p><i>Note: If both columns of line 8 are zero, you can't deduct employee business expenses. Stop here and attach Form 2106 to your return.</i></p>		
<p>9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (0.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (0.80) instead of 50%. For details, see instructions.)</p>	<p>9 1,829</p>	<p>3,318</p>
<p>10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.)</p>	<p>10</p>	<p>5,147</p>

For Paperwork Reduction Act Notice, see your tax return instructions.

Form **2106** (2016)

1 Wisconsin
income tax

2016

For the year Jan. 1-Dec. 31, 2016, or other tax year

Check here if an amended return ☐ beginning _____, 2016 ending _____, 20 ____.

DO NOT STAPLE

See page 6 before assembling return

Your legal last name STURGIS		Legal first name DAVID		M.I.	Your social security number 338 48 0617
If a joint return, spouse's legal last name STURGIS		Spouse's legal first name BARBARA		M.I.	Spouse's social security number 322 52 5790
Home address (number and street). If you have a PO Box, see page 11. 20649 JULIA RD.				Apt. no.	
City or post office CAMP DOUGLAS		State WI	Zip code 54618		
Filing status Check <input checked="" type="checkbox"/> below <input type="checkbox"/> Single <input checked="" type="checkbox"/> Married filing joint return <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here <input type="checkbox"/> Head of household (see page 12). Also, check here if married <input type="checkbox"/>					
Legal last name		Legal first name		M.I.	
If married, fill in spouse's SSN above and full name here				Tax district Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2016. <input type="checkbox"/> City <input type="checkbox"/> Village <input checked="" type="checkbox"/> Town City, village, or town CLIFTON County of MONROE School district number See page 57 5747 Special conditions <input type="checkbox"/>	

Use BLACK Ink

NO COMMAS NO CENTS

1	Federal adjusted gross income (see page 12)	1	86288.00
	Form W-2 wages included in line 1		40522.00
2	State and municipal interest (see page 13)	2	.00
3	Capital gain/loss addition (see page 14)	3	.00
4	Other additions } Fill in code number and amount, see page 14. Fill in total other additions on line 4.		.00
	.00 .00 .00 .00	4	.00
5	Add the amounts in the right column for lines 1 through 4	5	86288.00
6	Taxable refund of state income tax (from Form 1040, line 10)	6	367.00
7	United States government interest	7	.00
8	Unemployment compensation (see page 16)	8	.00
9	Social security adjustment (see page 17)	9	.00
10	Capital gain/loss subtraction (see page 17)	10	.00
11	Other subtractions } Fill in code number and amount, see page 17. Fill in total other subtractions on line 11.		
	01 6270.00 .00 .00		
	.00 .00	11	6270.00
12	Add lines 6 through 11	12	6637.00
13	Subtract line 12 from line 5. This is your Wisconsin Income	13	79651.00

PAPER CLIP payment here

I-0101



NO COMMAS; NO CENTS

14	Wisconsin income from line 13	14	79651.00
15	Standard deduction. See table on page 55, OR ▼ If someone else can claim you (or your spouse) as a dependent, see page 30 and check here	15	7462.00
16	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0	16	72189.00
17	Exemptions (Caution: See page 30)		
a	Fill in exemptions from your federal return	2	x \$700 17a 1400.00
b	Check if 65 or older You + Spouse =		x \$250 17b .00
c	Add lines 17a and 17b	17c	1400.00
18	Subtract line 17c from line 16. If line 17c is larger than line 16, fill in 0. This is taxable income	18	70789.00
19	Tax (see table on page 48)	19	4036.00
20	Itemized deduction credit. Enclose Schedule 1, page 4	20	.00
21	Armed forces member credit (must be stationed outside U.S. See page 31)	21	.00
22	School property tax credit		
a	Rent paid in 2016—heat included	.00	Find credit from table page 33 22a .00
	Rent paid in 2016—heat not included	.00	
b	Property taxes paid on home in 2016	1996.00	Find credit from table page 34 22b 239.00
23	Working families tax credit } If line 14 is less than \$10,000 and if married filing separate, see page 35	23	.00
24	Certain nonrefundable credits from line 11 of Schedule CR	24	.00
25	Add credits on lines 20 through 24	25	239.00
26	Subtract line 25 from line 19. If line 25 is larger than line 19, fill in 0	26	3797.00
27	Alternative minimum tax. Enclose Schedule MT	27	.00
28	Add lines 26 and 27	28	3797.00
29	Married couple credit. Enclose Schedule 2, page 4		
29		480.00	
30	Other credits from Schedule CR, line 35	30	.00
31	Net income tax paid to another state. Enclose Schedule OS		
31		.00	
32	Add lines 29, 30, and 31	32	480.00
33	Subtract line 32 from line 28. If line 32 is larger than line 28, fill in 0. This is your net tax	33	3317.00
34	Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 38) If you certify that no sales or use tax is due, check here	34	0.00
35	Donations (decreases refund or increases amount owed)		
a	Endangered resources	.00	e Military family relief .00
b	Cancer research	.00	f Second Harvest/Feeding Amer. .00
c	Veterans trust fund	.00	g Red Cross WI Disaster Relief .00
d	Multiple sclerosis	.00	h Special Olympics Wisconsin .00
	Total (add lines a through h)	35i	.00
36	Penalties on IRAs, retirement plans, MSAs, etc. (see page 39)	.00 x .33 =	36 .00
37	Credit repayments and other penalties (see page 40)	37	.00
38	Add lines 33, 34, 35i, 36 and 37	38	3317.00

2016 Form 1

Page 3 of 4

Name(s) shown on Form 1		Your social security number	
DAVID & BARBARA STURGIS		338 48 0617	
NO COMMAS, NO CENTS			
39	Amount from line 38	39	3317.00
40	Wisconsin tax withheld. Enclose withholding statements	40	2008.00
41	2016 estimated tax payments and amount applied from 2015 return	41	.00
42	Earned income credit. Number of qualifying children		
	Federal credit	42	.00
43	Farmland preservation credit.		
	a Schedule FC, line 18	43a	.00
	b Schedule FC-A, line 13	43b	.00
44	Repayment credit (see page 42)	44	.00
45	Homestead credit. Enclose Schedule H or H-EZ	45	.00
46	Eligible veterans and surviving spouses property tax credit	46	.00
47	Other credits from Schedule CR, line 39. Enclose Schedule CR	47	.00
48	AMENDED RETURN ONLY - Amount previously paid (see page 44)	48	.00
49	Add lines 40 through 48	49	2008.00
50	AMENDED RETURN ONLY - Amounts previously refunded (see page 44)	50	.00
51	Subtract line 50 from line 49	51	2008.00
52	If line 51 is larger than line 39, subtract line 39 from line 51. This is the AMOUNT YOU OVERPAID	52	.00
53	Amount of line 52 you want REFUNDED TO YOU	53	.00
54	Amount of line 52 you want APPLIED TO YOUR 2017 ESTIMATED TAX	54	.00
55	If line 51 is smaller than line 39, subtract line 51 from line 39. This is the AMOUNT YOU OWE. Paper clip payment to front of return	55	1309.00
56	Underpayment interest. Fill in exception code - See Sch. U	56	.00
Also include on line 55 (see page 46)			

Third Party Designee Do you want to allow another person to discuss this return with the department (see page 47)? ☒ Yes Complete the following. ☐ No

Designee's name JEFF LARIDAEN Phone no. 608-847-6226 Personal Identification number (PIN) 53948

Paper clip copies of your federal income tax return and schedules to this return.
Assemble your return (pages 1-4) and withholding statements in the order listed on page 6.

Sign here

Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.

Your signature _____ Spouse's signature (if filing jointly, BOTH must sign) _____ Date _____ Daytime phone _____

I-010ai

Mail your return to: Wisconsin Department of Revenue

If tax due PO Box 268, Madison WI 53790-0001

If refund or no tax due PO Box 59, Madison WI 53785-0001

If homestead credit claimed PO Box 34, Madison WI 53786-0001

Do Not Submit Photocopies



Schedule 1 -- Itemized Deduction Credit (see page 30)

1	Medical and dental expenses from line 4 of federal Schedule A. See instructions for exceptions	1	.00
2	Interest paid from lines 10-12 and 14 of federal Schedule A. Do not include interest paid to purchase a second home located outside Wisconsin or a residence which is a boat. Also, do not include interest paid to purchase or hold U.S. government securities and interest from a tax-option (S) corporation if claimed as a subtraction	2	5449.00
3	Gifts to charity from line 19 of federal Schedule A. See instructions for exceptions	3	270.00
4	Casualty losses from line 20 of federal Schedule A, <u>only</u> if the loss is directly related to a federally-declared disaster	4	.00
5	Add lines 1 through 4	5	5719.00
6	Fill in your standard deduction from line 15 on page 2 of Form 1	6	7462.00
7	Subtract line 6 from line 5. If line 6 is more than line 5, fill in 0	7	0.00
8	Rate of credit is .05 (5%)	8	x .05
9	Multiply line 7 by line 8. Fill in here and on line 20 on page 2 of Form 1	9	0.00

You must submit this page with Form 1 if you claim either of these credits

Schedule 2 -- Married Couple Credit When Both Spouses Are Employed (see page 36)

When completing this schedule, be sure to fill in your income in column (A) and your spouse's income in column (B)

	(A) YOURSELF	(B) SPOUSE
1 Taxable wages, salaries, tips, and other employee compensation. Do NOT include deferred compensation, interest, dividends, pensions, unemployment compensation, or other unearned income	1 21475.00	19047.00
2 Net profit or (loss) from self-employment from federal Schedules C, C-EZ, and F (Form 1040), Schedule K-1 (Form 1065), and any other taxable self-employment or earned income	2 .00	.00
3 Combine lines 1 and 2. This is earned income	3 21475.00	19047.00
4 Add the amounts from federal Form 1040, lines 24, 28 and 32, plus repayment of supplemental unemployment benefits, and contributions to secs. 403(b) and 501(c)(18) pension plans, included in line 36, and any Wisconsin disability income exclusion. Fill in the total of these adjustments that apply to your or your spouse's income	4 .00	.00
5 Subtract line 4 from line 3. This is qualified earned income. If less than zero, fill in 0	5 21475.00	19047.00
6 Compare the amounts in columns (A) and (B) of line 5. Fill in the smaller amount here. If more than \$16,000, fill in \$16,000	6 16000.00	
7 Rate of credit is .03 (3%)	7 x .03	
8 Multiply line 6 by line 7. Fill in here and on line 29 on page 2 of Form 1	8 480.00	Do not fill in more than \$480.



USDC IN/ND case 3:19-cv-00440-DRL document 108-1 filed 02/01/21 page 124 of 171

a Employee's SSN 338-48-0617		b Employer identification number (EIN) 45-3506311		OMB No. 1545-0008	
c Employer's name, address, and ZIP code DALLI TRUCKING INC. DALLI TRUCKING INC 8624 WESTLAKE DR GREENDALE WI 53129-1068		This information is being furnished to the IRS. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.			
d Control No.		1 Wgs, tips, other compn 53801.15	2 Fed inc tax withheld 7531.00	3 Social security wages 53801.15	Form W-2 Wage and Tax Statement 2017 Copy C For EMPLOYEE'S RECORDS. (See Notice to Employee.)
e Employee's name, address, and ZIP code Suff. DAVID STURGIS 20649 JULIA ROAD CAMP DOUGLAS WI 54618		4 SS tax withheld 3335.67	5 Medicare wages & tips 53801.15	6 Medicare tax withheld 780.12	
		7 Social security tips	8 Allocated tips	9	
		10 Depdnt care benefits	11 Nonqualified plans	12a	
		13 Statutory employee <input type="checkbox"/>	14 Other	12b	
		Retirement plan <input type="checkbox"/>		12c	
		Third-party sick pay <input type="checkbox"/>		12d	
15 State WI	Employer's state ID No. 036-1027390868-02	16 State wages, tips, etc 53801.15	17 State income tax 3051.29	18 Local wages, tips, etc	19 Local income tax
				20 Locality name	

REV 12/21/17 QBDT

Form **W-2** Wage and Tax Statement **2017**

c Employer's name, address, and ZIP code LIBERTY LIFE ASSURANCE COMPANY MAIL STOP 02G 100 LIBERTY WAY DOVER , NH 03821-1525		7 Social security tips	1 Wages, tips, other compensation 1022.38	2 Federal income tax withheld
e Employee's first name and initial Last name Suff. BARBARA STURGIS 20649 JULIA RD CAMP DOUGLAS , WI 54618		8 Allocated tips	3 Social security wages	4 Social security tax withheld
f Employee's address, and ZIP code		9 Verification Code	5 Medicare wages and tips	6 Medicare tax withheld
		10 Dependent care benefits	11 Nonqualified plans	
		12a J 1022.38	13 Statutory employee Retirement plan Third-party sick pay X	14 Other
		12b	a Employee's social security number 322-52-5790	
		12c	b Employer identification number (EIN) 04-6076039	
		12d		
15 State WI	Employer's state ID number 36000001742102	16 State wages, tips, etc. 1022.38	17 State income tax	18 Local wages, tips, etc.
		19 Local income tax		20 Locality name

Copy 2 -- To Be Filed With Employee's State, City, or Local Income Tax Return.

OMB No. 1545-0008 Department of the Treasury - Internal Revenue Service

Wisconsin Unemployment Insurance Benefits Paid Summary PROD

Page 1 of 1

1099-G Information for: BARBARA

2017 is the most recent year that payment information is available for the 1099-G.

	Box 1	Box 4	Box 11	Box 12
		Federal Income Tax Withheld	State Income Tax Withheld	Amount Repaid on Overpayment
Tax Year	Unemployment Compensation			
2017	\$9,620.00	\$962.00	\$494.00	\$0.00

Get 1099-G

For the year Jan. 1–Dec. 31, 2017, or other tax year beginning 2017, ending 20 See separate instructions.

Your first name and initial DAVID Last name STURGIS Your social security number 338-48-0617

If a joint return, spouse's first name and initial BARBARA Last name STURGIS Spouse's social security number 322-52-5790

Home address (number and street). If you have a P.O. box, see instructions. 20649 JULIA RD. Apt. no. Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). CAMP DOUGLAS WI 54618

Foreign country name Foreign province/state/country Foreign postal code Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

Filing Status 1 Single 2 Married filing jointly (even if only one had income) 3 Married filing separately. Enter spouse's SSN above and full name here. 4 Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. 5 Qualifying widow(er) (see instructions)

Exemptions 6a Yourself. If someone can claim you as a dependent, do not check box 6a 6b Spouse Boxes checked on 6a and 6b 2

c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) If child under age 17, check box for child tax credit (see instr.) No. of children on 6c who: • lived with you • did not live with you due to divorce or separation (see instructions) Dependents on 6c not entered above Add numbers on lines above 2

d Total number of exemptions claimed 2

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 54,823 8a Taxable interest. Attach Schedule B if required 8a b Tax-exempt interest. Do not include on line 8a 8b 9a Ordinary dividends. Attach Schedule B if required 9a b Qualified dividends 9b 10 Taxable refunds, credits, or offsets of state and local income taxes 10 11 Alimony received 11 12 Business income or (loss). Attach Schedule C or C-EZ 12 -399 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here 13 14 Other gains or (losses). Attach Form 4797 14 15a IRA distributions 15a b Taxable amount 15b 16a Pensions and annuities 16a b Taxable amount 16b 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 18 Farm income or (loss). Attach Schedule F 18 19 Unemployment compensation 19 9,620 20a Social security benefits 20a b Taxable amount 20b 21 Other income. List type and amount 21 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income 22 64,044

Adjusted Gross Income 23 Educator expenses 23 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24 25 Health savings account deduction. Attach Form 8889 25 26 Moving expenses. Attach Form 3903 26 27 Deductible part of self-employment tax. Attach Schedule SE 27 28 Self-employed SEP, SIMPLE, and qualified plans 28 29 Self-employed health insurance deduction 29 30 Penalty on early withdrawal of savings 30 31a Alimony paid b Recipient's SSN 31a 32 IRA deduction 32 33 Student loan interest deduction 33 34 Reserved for future use 34 35 Domestic production activities deduction. Attach Form 8903 35 36 Add lines 23 through 35 36 37 Subtract line 36 from line 22. This is your adjusted gross income 37 64,044

Tax and Credits

Standard Deduction for—

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:
Single or Married filing separately, \$6,350
Married filing jointly or Qualifying widow(er), \$12,700
Head of household, \$9,350

38	Amount from line 37 (adjusted gross income)	38	64,044
39a	Check if: <input type="checkbox"/> You were born before January 2, 1953, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1953, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	25,830
41	Subtract line 40 from line 38	41	38,214
42	Exemptions. If line 38 is \$156,900 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instructions	42	8,100
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	30,114
44	Tax (see instr.). Check if any from: a <input type="checkbox"/> Form 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	3,586
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Excess advance premium tax credit repayment. Attach Form 8962	46	1,095
47	Add lines 44, 45, and 46	47	4,681
48	Foreign tax credit. Attach Form 1116 if required	48	
49	Credit for child and dependent care expenses. Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit. Attach Schedule 8812, if required	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 48 through 54. These are your total credits	55	
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	4,681

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60a	Household employment taxes from Schedule H	60a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
61	Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>	61	
62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	62	
63	Add lines 56 through 62. This is your total tax	63	4,681

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	8,493
65	2017 estimated tax payments and amount applied from 2016 return	65	
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election <input type="checkbox"/> 66b		
67	Additional child tax credit. Attach Schedule 8812	67	
68	American opportunity credit from Form 8863, line 8	68	
69	Net premium tax credit. Attach Form 8962	69	
70	Amount paid with request for extension to file	70	
71	Excess social security and tier 1 RRTA tax withheld	71	
72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	8,493

Refund

Direct deposit? See instructions.

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	3,812
76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	76a	3,812
b	Routing number <input type="text" value="075903158"/> c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number <input type="text" value="550215823"/>		
77	Amount of line 75 you want applied to your 2018 estimated tax	77	
78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	78	
79	Estimated tax penalty (see instructions)	79	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ Yes. Complete below. ☐ No

Designee's name Personal identification number (PIN) Phone no.

Sign Here

Joint return? See instr. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature Date Your occupation

Spouse's signature. If a joint return, both must sign. Date Spouse's occupation

Daytime phone number

If the IRS sent you an Identity Protection PIN, enter it here (see instr.)

Paid	Print/Type preparer's name <input type="text" value="JEFF LARIDAEN"/>	Preparer's signature <input type="text"/>	Date <input type="text" value="02/19/18"/>	Check <input type="checkbox"/> if self-employed	PTIN <input type="text" value="P00278455"/>	
Preparer Use Only	Firm's name <input type="text" value="LARIDAEN'S TAX SERVICE"/>	Firm's EIN <input type="text" value="39-1812784"/>				
	Firm's address <input type="text" value="98 N UNION ST MAUSTON WI 53948-1759"/>	Phone no. <input type="text" value="608-847-6226"/>				

SCHEDULE A
(Form 1040)**Itemized Deductions**

OMB No. 1545-0074

2017Attachment
Sequence No. **07**Department of the Treasury
Internal Revenue Service

(99)

▶ Go to www.irs.gov/ScheduleA for instructions and the latest information.

▶ Attach to Form 1040.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 28.

Name(s) shown on Form 1040

Your social security number

DAVID & BARBARA STURGIS**338-48-0617**

Medical and Dental Expenses		Caution: Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see instructions)	1	6,207		
2	Enter amount from Form 1040, line 38	2	64,044		
3	Multiply line 2 by 7.5% (0.075)	3	4,803		
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4			1,404
Taxes You Paid		5 State and local (check only one box):			
a	<input checked="" type="checkbox"/> Income taxes, or	5	4,854		
b	<input type="checkbox"/> General sales taxes				
6	Real estate taxes (see instructions)	6	2,122		
7	Personal property taxes	7			
8	Other taxes. List type and amount ▶	8			
9	Add lines 5 through 8	9			6,976
Interest You Paid		10 Home mortgage interest and points reported to you on Form 1098		10	5,832
Note: Your mortgage interest deduction may be limited (see instructions).		11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that pers. name, ID no., and addr. ▶		11	
		12 Points not reported to you on Form 1098. See instructions for special rules		12	
		13 Reserved for future use		13	
		14 Investment interest. Attach Form 4952 if required. See instructions.		14	
		15 Add lines 10 through 14		15	5,832
Gifts to Charity		16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions		16	50
If you made a gift and got a benefit for it, see instructions.		17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500		17	140
		18 Carryover from prior year		18	
		19 Add lines 16 through 18		19	190
Casualty and Theft Losses		20 Casualty or theft loss(es) other than net qualified disaster losses. Attach Form 4684 and enter the amount from line 18 of that form. See instructions		20	
Job Expenses and Certain Miscellaneous Deductions		21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. See instructions. FORM 2106 EXPENSES		21	12,544
		22 Tax preparation fees		22	165
		23 Other expenses—investment, safe deposit box, etc. List type and amount ▶		23	
		24 Add lines 21 through 23		24	12,709
		25 Enter amount from Form 1040, line 38		25	64,044
		26 Multiply line 25 by 2% (0.02)		26	1,281
		27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-		27	11,428
Other Miscellaneous Deductions		28 Other—from list in instructions. List type and amount ▶		28	
Total Itemized Deductions		29 Is Form 1040, line 38, over \$156,900?		29	25,830
		<input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.			
		<input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.			
		30 If you elect to itemize deductions even though they are less than your standard deduction, check here			

For Paperwork Reduction Act Notice, see the Instructions for Form 1040.

Schedule A (Form 1040) 2017

SCHEDULE C
(Form 1040)

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2017

Department of the Treasury
Internal Revenue Service (99)

Go to www.irs.gov/ScheduleC for instructions and the latest information.
Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

Attachment
Sequence No. **09**

Name of proprietor

BARBARA STURGIS

Social security number (SSN)

322-52-5790

A Principal business or profession, including product or service (see instructions)

ANTIQUE SALES

B Enter code from Instructions

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN) (see instr.)

E Business address (including suite or room no.) **20649 JULIA RD.**

City, town or post office, state, and ZIP code **CAMP DOUGLAS WI 54618**

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) **▶**

G Did you "materially participate" in the operation of this business during 2017? If "No," see instructions for limit on losses ☒ Yes ☐ No

H If you started or acquired this business during 2017, check here **▶**

I Did you make any payments in 2017 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☐ No

J If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ▶ <input type="checkbox"/>	1	714
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	714
4 Cost of goods sold (from line 42)	4	361
5 Gross profit. Subtract line 4 from line 3	5	353
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6 ▶	7	353

Part II Expenses. Enter expenses for business use of your home only on line 30.

8 Advertising	8		18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions)	9	296	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	456
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals and entertainment (see instructions)	24b	
17 Legal and professional services	17		25 Utilities	25	
			26 Wages (less employment credits)	26	
			27a Other expenses (from line 48)	27a	
			b Reserved for future use	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a ▶	28	752			
29 Tentative profit or (loss). Subtract line 28 from line 7	29	-399			
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30				
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31	-399			
32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited.			32a <input checked="" type="checkbox"/> All investment is at risk.		
			32b <input type="checkbox"/> Some investment is not at risk.		

Page 2

Form **8962**

Premium Tax Credit (PTC)

OMB No. 1545-0074

2017

Attachment
Sequence No. **73**

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040, 1040A, or 1040NR.

▶ Go to www.irs.gov/Form8962 for instructions and the latest information.

Name shown on your return

DAVID STURGIS

Your social security number

338-48-0617

You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception (see instructions). If you qualify, check the box ☐ ☐

Part I Annual and Monthly Contribution Amount

1	Tax family size. Enter the number of exemptions from Form 1040 or Form 1040A, line 6d, or Form 1040NR, line 7d	1	2
2a	Modified AGI. Enter your modified AGI (see instructions)	2a	64,044
b	Enter the total of your dependents' modified AGI (see instructions)	2b	
3	Household income. Add the amounts on lines 2a and 2b (see instructions)	3	64,044
4	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3 (see instructions). Check the appropriate box for the federal poverty table used. a <input type="checkbox"/> Alaska b <input type="checkbox"/> Hawaii c <input checked="" type="checkbox"/> Other 48 states and DC	4	16,020
5	Household income as a percentage of federal poverty line (see instructions)	5	399 %
6	Did you enter 401% on line 5? (See instructions if you entered less than 100%). <input checked="" type="checkbox"/> No. Continue to line 7. <input type="checkbox"/> Yes. You are not eligible to take the PTC. If advance payment of the PTC was made, see the instructions for how to report your excess advance PTC repayment amount.		
7	Applicable Figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions	7	0.0969
8a	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a	6,206
b	Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount	8b	517

Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

- 9 Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage (see instructions)?
☐ Yes. Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage. ☒ No. Continue to line 10.
- 10 See the instructions to determine if you can use line 11 or must complete lines 12 through 23.
☐ Yes. Continue to line 11. Compute your annual PTC. Then skip lines 12-23 and continue to line 24.
☒ No. Continue to lines 12-23. Compute your monthly PTC and continue to line 24.

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Annual premium tax credit allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form(s) 1095-A, line 33C)
11 Annual Totals						
Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21-32, column A)	(b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21-32, column B)	(c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	(d) Monthly maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Monthly premium tax credit allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21-32, column C)
12 January						
13 February						
14 March	1,756	1,652	517	1,135	1,135	1,203
15 April	1,755	1,652	517	1,135	1,135	1,203
16 May	1,756	1,652	517	1,135	1,135	1,203
17 June	1,756	1,652	517	1,135	1,135	1,203
18 July	1,756	1,652	517	1,135	1,135	1,203
19 August	1,755	1,652	517	1,135	1,135	1,250
20 September	1,756	1,652	517	1,135	1,135	1,295
21 October	1,755	1,652	517	1,135	1,135	1,295
22 November	1,756	1,652	517	1,135	1,135	1,295
23 December	1,756	1,652	517	1,135	1,135	1,295

24	Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here	24	11,350
25	Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here	25	12,445
26	Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Form 1040, line 69; Form 1040A, line 45; or Form 1040NR, line 65. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27	26	

Part III Repayment of Excess Advance Payment of the Premium Tax Credit

27	Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	27	1,095
28	Repayment limitation (see instructions)	28	2,550
29	Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Form 1040, line 46; Form 1040A, line 29; or Form 1040NR, line 44	29	1,095

For Paperwork Reduction Act Notice, see your tax return instructions.

Form **8962** (2017)

Part IV Allocation of Policy Amounts

Complete the following information for up to four policy amount allocations. See instructions for allocation details.

Allocation 1

30	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts		(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 2

31	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts		(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 3

32	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts		(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 4

33	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts		(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

34 Have you completed all policy amount allocations?

☐ **Yes.** Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add all allocated policy amounts and non-allocated policy amounts from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12–23, columns (a), (b), and (f). Compute the amounts for lines 12–23, columns (c)–(e), and continue to line 24.

☐ **No.** See the instructions to report additional policy amount allocations.

Part V Alternative Calculation for Year of Marriage

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12–23, see the instructions for this Part V.

35	Alternative entries for your SSN	(a) Alternative family size	(b) Alternative monthly contribution amount	(c) Alternative start month	(d) Alternative stop month
36	Alternative entries for your spouse's SSN	(a) Alternative family size	(b) Alternative monthly contribution amount	(c) Alternative start month	(d) Alternative stop month

Form

8965

Health Coverage Exemptions

OMB No. 1545-0074

2017

Attachment
Sequence No. 75Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040, Form 1040A, or Form 1040EZ.

▶ Go to www.irs.gov/Form8965 for instructions and the latest information.

Name as shown on return

DAVID STURGIS

Your social security number

338-48-0617

Complete this form if you have a Marketplace-granted coverage exemption or you are claiming a coverage exemption on your return.

Part I Marketplace-Granted Coverage Exemptions for Individuals. If you and/or a member of your tax household have an exemption granted by the Marketplace, complete Part I.

	(a) Name of Individual	(b) SSN	(c) Exemption Certificate Number
1			
2			
3			
4			
5			
6			

Part II Coverage Exemptions Claimed on Your Return for Your Household

7 If you are claiming a coverage exemption because your household income or gross income is below the filing threshold, check here ☐

Part III Coverage Exemptions Claimed on Your Return for Individuals. If you and/or a member of your tax household are claiming an exemption on your return, complete Part III.

	(a) Name of Individual	(b) SSN	(c) Exemption Type	(d) Full Year	(e) Jan	(f) Feb	(g) Mar	(h) Apr	(i) May	(j) June	(k) July	(l) Aug	(m) Sept	(n) Oct	(o) Nov	(p) Dec
8	DAVID STURGIS	338-48-0617	B		X	X										
9	BARBARA STURGIS	322-52-5790	B		X	X										
10																
11																
12																
13																

For Privacy Act and Paperwork Reduction Act Notice, see your tax return instructions.

Form 8965 (2017)

Your name **DAVID STURGIS** Occupation in which you incurred expenses **TRUCK DRIVER** Social security number **338-48-0617**

Part I Employee Business Expenses and Reimbursements

Step 1 Enter Your Expenses	Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1	
2 Parking fees, tolls, and transportation, including train, bus, etc., that didn't involve overnight travel or commuting to and from work	2	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Don't include meals and entertainment	3	
4 Business expenses not included on lines 1 through 3. Don't include meals and entertainment	4	1,204
5 Meals and entertainment expenses (see instructions)	5	14,175
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6	1,204
		14,175

Note: If you weren't reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

7 Enter reimbursements received from your employer that weren't reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7	
--	---	--

Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8)	8	1,204	14,175
Note: If both columns of line 8 are zero, you can't deduct employee business expenses. Stop here and attach Form 2106 to your return.			
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (0.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (0.80) instead of 50%. For details, see instructions.)	9	1,204	11,340
10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.)	10		12,544

For Paperwork Reduction Act Notice, see your tax return instructions.

Form **2106** (2017)

TRUCK DRIVER

Form 2106, Line 4 - Business Expenses Not Included on Lines 1 through 3

Description	Amount
UTILITIES	\$ 668
WORK SUPPLIES	536
TOTAL	\$ 1,204

1 Wisconsin
income tax**2017**

For the year Jan. 1-Dec. 31, 2017, or other tax year

Check here if an amended return ☐ beginning _____, 2017 ending _____, 20____.

DO NOT STAPLE

See page 6 before assembling return

Your legal last name STURGIS	Legal first name DAVID	M.I.	Your social security number 338 48 0617
If a joint return, spouse's legal last name STURGIS	Spouse's legal first name BARBARA	M.I.	Spouse's social security number 322 52 5790
Home address (number and street). If you have a PO Box, see page 11. 20649 JULIA RD.		Apt. no.	Tax district Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2017. _____ City _____ Village <input checked="" type="checkbox"/> Town City, village, or town <input checked="" type="checkbox"/> CLIFTON County of <input checked="" type="checkbox"/> MONROE School district number See page 57 5747
City or post office CAMP DOUGLAS	State WI	Zip code 54618	
Filing status Check <input checked="" type="checkbox"/> below <input type="checkbox"/> Single <input checked="" type="checkbox"/> Married filing joint return <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here <input type="checkbox"/> Head of household (see page 12). Also, check here if married If married, fill in spouse's SSN above and full name here			
Legal last name Legal first name M.I.		Special conditions 06 02/16/17	


Use BLACK Ink NO COMMAS, NO CENTS

1 Federal adjusted gross income (see page 12)	1	64044.00
Form W-2 wages included in line 1		54823.00
2 State and municipal interest (see page 13)	2	.00
3 Capital gain/loss addition (see page 14)	3	.00
4 Other additions } Fill in code number and amount, see page 14. Fill in total other additions on line 4.		.00
.00 .00 .00 .00	4	.00
5 Add the amounts in the right column for lines 1 through 4	5	64044.00
6 Taxable refund of state income tax (from Form 1040, line 10) ...	6	.00
7 United States government interest	7	.00
8 Unemployment compensation (see page 16)	8	.00
9 Social security adjustment (see page 17)	9	.00
10 Capital gain/loss subtraction (see page 17)	10	.00
11 Other subtractions } Fill in code number and amount, see page 17. Fill in total other subtractions on line 11.		.00
01 6207.00 .00 .00		
.00 .00	11	6207.00
12 Add lines 6 through 11	12	6207.00
13 Subtract line 12 from line 5. This is your Wisconsin income	13	57837.00



1-0101

NO COMMAS, NO CENTS

14	Wisconsin income from line 13	14	57837.00
15	Standard deduction. See table on page 55, OR ▼	15	12058.00
	If someone else can claim you (or your spouse) as a dependent, see page 29 and check here		
16	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0	16	45779.00
17	Exemptions (Caution: See page 30)		
a	Fill in exemptions from your federal return	2	x \$700 17a 1400.00
b	Check if 65 or older You + Spouse = x \$250 17b		.00
c	Add lines 17a and 17b	17c	1400.00
18	Subtract line 17c from line 16. If line 17c is larger than line 16, fill in 0. This is taxable income	18	44379.00
19	Tax (see table on page 48)	19	2376.00
20	Itemized deduction credit. Enclose Schedule 1, page 4	20	.00
21	Armed forces member credit (must be stationed outside U.S. See page 32). 21		.00
22	School property tax credit		
a	Rent paid in 2017—heat included .....	.00	Find credit from table page 33 22a
	Rent paid in 2017—heat not included .....	.00	
b	Property taxes paid on home in 2017	2122.00	Find credit from table page 34 22b 254.00
23	Working families tax credit (see page 35)	23	.00
24	Certain nonrefundable credits from line 11 of Schedule CR	24	.00
25	Add credits on lines 20 through 24	25	254.00
26	Subtract line 25 from line 19. If line 25 is larger than line 19, fill in 0	26	2122.00
27	Alternative minimum tax. Enclose Schedule MT	27	.00
28	Add lines 26 and 27	28	2122.00
29	Married couple credit.		
	Enclose Schedule 2, page 4	29	19.00
30	Other credits from Schedule CR, line 35	30	.00
31			
	Net income tax paid to another state.		
	Enclose Schedule OS	31	.00
32	Add lines 29, 30, and 31	32	19.00
33	Subtract line 32 from line 28. If line 32 is larger than line 28, fill in 0. This is your net tax	33	2103.00
34	Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 38)	34	0.00
	If you certify that no sales or use tax is due, check here		X
35	Donations (decreases refund or increases amount owed)		
a	Endangered resources .....	.00	e Military family relief
b	Cancer research .....	.00	f Second Harvest/Feeding Amer.
c	Veterans trust fund ...	.00	g Red Cross WI Disaster Relief
d	Multiple sclerosis ....	.00	h Special Olympics Wisconsin
	Total (add lines a through h)	35i	.00
36	Penalties on IRAs, retirement plans, MSAs, etc. (see page 39) .....	.00 x .33 = 36	.00
37	Other penalties (see page 40)	37	.00
38	Add lines 33, 34, 35i, 36 and 37	38	2103.00

2017 Form 1		Name(s) shown on Form 1		Your social security number	
		DAVID & BARBARA STURGIS		338 48 0617	
NO COMMAS, NO DENTS					
39	Amount from line 38	39	2103.00		
40	Wisconsin tax withheld. Enclose withholding statements	40	3545.00		
41	2017 estimated tax payments and amount applied from 2016 return	41	.00		
42	Earned income credit. Number of qualifying children	42	.00		
	Federal credit	42	.00		
43	Farmland preservation credit.	43a	.00		
	a Schedule FC, line 17	43a	.00		
	b Schedule FC-A, line 13	43b	.00		
44	Repayment credit (see page 42)	44	.00		
45	Homestead credit. Enclose Schedule H or H-EZ	45	.00		
46	Eligible veterans and surviving spouses property tax credit	46	.00		
47	Other credits from Schedule CR, line 40. Enclose Schedule CR	47	.00		
48	AMENDED RETURN ONLY - Amounts previously paid (see page 44)	48	.00		
49	Add lines 40 through 48	49	3545.00		
50	AMENDED RETURN ONLY - Amounts previously refunded (see page 44)	50	.00		
51	Subtract line 50 from line 49	51	3545.00		
52	If line 51 is larger than line 39, subtract line 39 from line 51. This is the AMOUNT YOU OVERPAID	52	1442.00		
53	Amount of line 52 you want REFUNDED TO YOU	53	1442.00		
54	Amount of line 52 you want APPLIED TO YOUR 2018 ESTIMATED TAX	54	.00		
55	If line 51 is smaller than line 39, subtract line 51 from line 39. This is the AMOUNT YOU OWE. Paper clip payment to front of return	55	.00		
56	Underpayment interest. Fill in exception code - See Sch. U Also include on line 55 (see page 46)	56	.00		

Third Party Designee Do you want to allow another person to discuss this return with the department (see page 47)? ☒ Yes Complete the following. ☐ No

Designee name **JEFF LARIDAEN** Phone no. **608-847-6226** Personal identification number (PIN) **53948**

Paper clip copies of your federal income tax return and schedules to this return.
Assemble your return (pages 1-4) and withholding statements in the order listed on page 6.

Sign here

Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.

Your signature _____ Spouse's signature (if filing jointly, BOTH must sign) _____ Date _____ Daytime phone _____

I-010ai

Mail your return to: Wisconsin Department of Revenue

If tax due PO Box 268, Madison WI 53790-0001

If refund or no tax due PO Box 59, Madison WI 53785-0001

If homestead credit claimed PO Box 34, Madison WI 53786-0001

Do Not Submit Photocopies



NO COMMAS NO CENTS

Schedule 1 – Itemized Deduction Credit (see page 30)

1	Medical and dental expenses from line 4 of federal Schedule A. See instructions for exceptions	1	_____	.00
2	Interest paid from lines 10-12 and 14 of federal Schedule A. Do not include interest paid to purchase a second home located outside Wisconsin or a residence which is a boat. Also, do not include interest paid to purchase or hold U.S. government securities and interest from a tax-option (S) corporation if claimed as a subtraction	2	_____	5832.00
3	Gifts to charity from line 19 of federal Schedule A. See instructions for exceptions	3	_____	190.00
4	Casualty losses from line 20 of federal Schedule A, <u>only</u> if the loss is directly related to a federally-declared disaster	4	_____	.00
5	Add lines 1 through 4	5	_____	6022.00
6	Fill in your standard deduction from line 15 on page 2 of Form 1	6	_____	12058.00
7	Subtract line 6 from line 5. If line 6 is more than line 5, fill in 0	7	_____	0.00
8	Rate of credit is .05 (5%)	8	_____	x .05
9	Multiply line 7 by line 8. Fill in here and on line 20 on page 2 of Form 1	9	_____	0.00

▶ You must submit this page with Form 1 if you claim either of these credits ◀

Schedule 2 – Married Couple Credit When Both Spouses Are Employed (see page 36)

When completing this schedule, be sure to fill in your income in column (A) and your spouse's income in column (B)

	(A) YOURSELF	(B) SPOUSE
1 Taxable wages, salaries, tips, and other employee compensation. Do NOT include deferred compensation, interest, dividends, pensions, unemployment compensation, or other unearned income	1 _____ 53801.00	_____ 1022.00
2 Net profit or (loss) from self-employment from federal Schedules C, C-EZ, and F (Form 1040), Schedule K-1 (Form 1065), and any other taxable self-employment or earned income	2 _____ .00	_____ -399.00
3 Combine lines 1 and 2. This is earned income	3 _____ 53801.00	_____ 623.00
4 Add the amounts from federal Form 1040, lines 24, 28 and 32, plus repayment of supplemental unemployment benefits, and contributions to secs. 403(b) and 501(c)(18)(D) pension plans, included in line 36, and any Wisconsin disability income exclusion. Fill in the total of these adjustments that apply to you or your spouse's income	4 _____ .00	_____ .00
5 Subtract line 4 from line 3. This is qualified earned income. If less than zero, fill in 0	5 _____ 53801.00	_____ 623.00
6 Compare the amounts in columns (A) and (B) of line 5. Fill in the smaller amount here. If more than \$16,000, fill in \$16,000	6 _____	_____ 623.00
7 Rate of credit is .03 (3%)	7 _____	_____ x .03
8 Multiply line 6 by line 7. Fill in here and on line 29 on page 2 of Form 1	8 _____	_____ 19.00

Do not fill in more than \$480.



UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF INDIANA
SOUTH BEND DIVISION

BARBARA STURGIS,
Individually and as
Administrator of the
Estate of DAVID STURGIS,
Deceased,

Plaintiff,

-v-

Case No. 3:19-cv-00440-DRL-MGG

R+L CARRIERS, INC., R+L
TRANSFER, INC., AND
GREENWOOD MOTOR LINES,
INC.,

Defendants.

VIDEO DEPOSITION OF: BARBARA STURGIS

TAKEN AT: Hampton Inn & Suites La Crosse Downtown

LOCATED AT: 511 3rd Street N, La Crosse, Wisconsin

DATE: June 22nd, 2020

12:06 p.m. to 1:46 p.m.

REPORTED BY: KATHY A. HALMA, RPR

1 A P P E A R A N C E S

2 FOR THE PLAINTIFF:

3 PHILLIPS LAW OFFICE
4 MR. STEPHEN D. PHILLIPS
5 MR. STEPHEN J. PHILLIPS
6 161 North Clark Street, Suite 4925
7 Chicago, Illinois 60601
8 sphillips@phillipslegal.com
9 sphillips2@phillipslegal.com
10 312.346.4262

11 FOR THE DEFENDANTS:

12 JOHNSON & BELL, P.C.
13 MR. EDWARD W. HEARN
14 11051 Broadway, Suite B
15 Crown Point, Indiana 46307
16 hearne@jbltd.com
17 219.791.1900

18 ALSO PRESENT:

19 Denis Winter, Videographer
20
21
22
23
24
25

1 I N D E X

2 BARBARA STURGIS

3 By Mr. Hearn.....6

4 By Mr. Phillips.....70

5 E X H I B I T S

6 None.

7 C E R T I F I E D Q U E S T I O N S

8 1. Okay. And so tell me about that. What kind of
9 Disability did you start receiving? (Page 32/Line 25)
10
11
12
13
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17
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25

1 TRANSCRIPT OF PROCEEDINGS

2 VIDEO TECHNICIAN: We're going on the
3 record at 12:06. Today's date is June 22, 2020.

4 This deposition is being held at Hampton Inn in
5 LaCrosse, Wisconsin. Here begins the video
6 deposition of Barbara Sturgis taken by the
7 defendant. This case is filed in the United
8 Stated District Court for the Northern District
9 of Indiana, South Bend Division, in the matter of
10 Barbara Sturgis versus R+L Carriers, Inc., et al.

11 My name the Denis Winter in association
12 with Stewart Richardson located in Indianapolis,
13 Indiana. I'm the video specialist. The court
14 reporter is Kathy Halma, also in association with
15 Stewart Richardson.

16 Counsel may now state their appearances
17 for the record and the court reporter will swear
18 in the witness.

19 MR. PHILLIPS: Steve Phillips and
20 stephen Phillips on behalf of the plaintiff.

21 MR. HEARN: Ed Hearn for the defendant.

22 BARBARA STURGIS, called as a witness herein
23 by the Defendants, after having been first duly
24 sworn, was examined and testified as follows:

25 E X A M I N A T I O N

1 BY MR. HEARN:

2 Q Would you state your name for the record?

3 A Barbara Sturgis.

4 Q Mrs. Sturgis, my name is Ed Hearn and I represent
5 the defendant in the lawsuit that your attorneys
6 have filed with respect to the accident that
7 happened involving your husband in Indiana back
8 in 2018. Have you ever given a deposition
9 before?

10 A Yes.

11 Q Okay. First of all, let me say I'm very sorry we
12 have to meet under these circumstances. I want
13 to apologize for the circumstances both on my own
14 behalf and on behalf of my clients.

15 I'm going to ask you some questions
16 today, because I don't know you and I know a
17 little bit about you, but not very much, and what
18 I do know about you has generated a lot of
19 questions. So I'm going to ask you some
20 questions today. My purpose is not to try to
21 harass you or give you a hard time. I honestly
22 don't know the answers to these questions, and
23 that's why I'm going to ask them of you today.

24 Okay?

25 A Okay.

1 Q How long has it been since you have given a
2 deposition?

3 A 1995 when my mother died.

4 Q Okay. So a couple of ground rules, since it's
5 been 25 years since you have given a deposition.
6 I'm going to ask you questions out loud. You
7 need to answer my questions out loud so that we
8 can all hear your answer. Even though it's being
9 videotaped, there's being a separate record
10 that's being prepared that's in paper format, and
11 the court reporter needs to hear an answer from
12 you.

13 So if you shake your head or shrug your
14 shoulders, I will probably know what you mean,
15 but if I say, "Do you mean yes or do you mean
16 no," I'm not trying to give you a hard time. The
17 purpose is to make sure we have a clear record
18 today. Okay?

19 A Okay.

20 Q A couple of other ground rules along those lines.
21 "Yeses" and "noes" are better than "um-hum" or
22 "unh-unh" for the same reason. When you type
23 them out, court reporters can tell the
24 difference, but I can't tell the difference.
25 They look the same to me when you spell them out.

1 Okay? So if I say, "Do you mean yes or do you
2 mean no," I'm not trying to give you a hard time.
3 I'm trying to make sure we have a clear record.
4 Okay?

5 A Okay.

6 Q A lot of times I may ask you a question that you
7 know what I'm going to ask even before I'm
8 finished asking the question. But if you can,
9 please let me finish asking the question before
10 you start to answer it. And I will do my best in
11 return to let you finish answering the question
12 before I ask you the next question.

13 I'm going to tell you right now I'm not
14 perfect in that regard. I may cut you off. It's
15 not on purpose. One of the things we try to have
16 to do is not talk over each other, because the
17 court reporter has to hear both of us. And if
18 we're talking at the same time, that's difficult
19 to follow along. Okay?

20 A Okay.

21 Q All right. And, finally, if I ask you a question
22 that you don't understand, please tell me that
23 you do not understand my question. I don't write
24 my questions out ahead of time, so I'm making
25 them up as we go, so to speak. So if the

1 question doesn't make any sense, please tell me
2 that you don't understand my question, and I will
3 be happy to try and rephrase it or ask you a
4 different question. Okay?

5 A Yes.

6 Q What's your current address, ma'am?

7 A 8135 163rd Street, Chippewa Falls, Wisconsin
8 54729.

9 Q How far is Chippewa Falls from here?

10 A Approximately two hours.

11 Q Who lives with you at that address?

12 A I live there by myself.

13 Q Okay. Since February of 2018, which is when I
14 think this accident happened, has anyone else
15 lived at that address with you?

16 A No.

17 Q How long have you lived at that address?

18 A May 1st was a year.

19 Q So May 1st of 2019?

20 A 2019.

21 Q Is when you moved there?

22 A Yes.

23 Q Okay. And where did you live before the 163rd
24 Street address?

25 A At 20649 Julia Road, Camp Douglas, Wisconsin

1 54618, and I lived there with my husband.

2 Q And where is camp Douglas located, approximately?

3 A North of Wisconsin Dells 30 miles.

4 Q Okay. And what was the reason that you moved
5 from Camp Douglas to Chippewa Falls?

6 A I was unable to maintain our home. It was up on
7 a hill, a 800 feet straight up driveway, so
8 maintaining it was dangerous, mowing the grass
9 and that and plowing the snow, and it was just
10 not feasible for an older woman by herself to
11 live there. So I had to sell that home.

12 Q And so can you describe that property a little
13 bit more for me? How many acres was it?

14 A We had 10 acres.

15 Q Okay.

16 A A huge pole barn that we built, my husband built,
17 and our home, 1800-square feet.

18 Q Did you and your husband build the home there?

19 A It was a manufactured home we put up there, yes.

20 Q So the property was vacant when the two of you
21 bought it?

22 A Yes. It was originally part of a larger parcel,
23 and we sold the front home with the three acres
24 and then kept the last 10 acres for our home.

25 Q Oh, I see. So when you bought it it was about

1 13 acres?
 2 **A** 13.9.
 3 **Q** And the front parcel had a home on it?
 4 **A** Yes.
 5 **Q** And did you live in that home for a period of
 6 time?
 7 **A** Yes.
 8 **Q** And then you sold that part and built in the
 9 back?
 10 **A** Yes.
 11 **Q** Did you do anything else on the property like
 12 farm or horses or anything like that?
 13 **A** No.
 14 **Q** When, approximately, did you buy the entire
 15 property? And I'm including the three acres at
 16 the front.
 17 **A** May of 2000.
 18 **Q** May of the year 2000?
 19 **A** Right.
 20 **Q** And then when, approximately, did you sell the
 21 front parcel?
 22 **A** 2007.
 23 **Q** And what was the reason that you sold the front
 24 parcel?
 25 **A** We liked the view on the back of the property.

1 It was a beautiful location.
 2 **Q** Okay. So your plan was at some point in time to
 3 sell the front parcel and then build something in
 4 the back?
 5 **A** Yes.
 6 **Q** This was sort of an improvement plan that you and
 7 your husband had?
 8 **A** Yes.
 9 **Q** All right. What's your date of birth, ma'am?
 10 **A** 10/21/1956.
 11 **Q** Where were you born?
 12 **A** Chicago, Illinois.
 13 **Q** Where did you graduate from high school or did
 14 you graduate?
 15 **A** Yes, I graduated from high school.
 16 **Q** From where?
 17 **A** The final was Cosmopolitan Prep School, downtown
 18 Chicago.
 19 **Q** And what year?
 20 **A** 1974.
 21 **Q** And where did you go after the prep school?
 22 **A** I took classes at College of Lake County, Lake
 23 County, Illinois.
 24 **Q** What kind of classes did you take?
 25 **A** Real estate, business management, secretarial.

1 **Q** I'm sorry to cut you off. Did you get a degree?
 2 **A** No, I did not.
 3 **Q** Were you working when you were going to college?
 4 **A** Yes.
 5 **Q** What did you do?
 6 **A** I owned a maintenance business.
 7 **Q** And where was the maintenance business located?
 8 **A** In Des Plaines.
 9 **Q** And can you give me an idea of how big the
 10 company was, what kind of work did they do?
 11 **A** At that time I had over 2800 units, condos and
 12 apartments, that we provided general cleaning for
 13 the common areas.
 14 **Q** Is this something that you started before going
 15 to college?
 16 **A** Yes.
 17 **Q** And was this a business that you owned?
 18 **A** I and my parents.
 19 **Q** What was the name of the business?
 20 **A** Quality Maintenance Service.
 21 **Q** And was it located in Des Plaines?
 22 **A** Yes, on Potter Road.
 23 **Q** What are your parents' names?
 24 **A** Maria and John Druszcak.
 25 **Q** Can you spell that for me?

1 **A** D as in David, R-U-S-Z as in zebra, C as in cat,
 2 Z as in zebra, A-K.
 3 **MR. PHILLIPS:** Common spelling.
 4 **BY MR. HEARN:**
 5 **Q** And how do you say that?
 6 **A** In English Druszcak. In Polish Druszcak.
 7 **Q** Okay. Are your parents still alive?
 8 **A** No.
 9 **Q** And how long did you work in that business, the
 10 Quality Maintenance Services?
 11 **A** I'm trying to remember. 1987.
 12 **Q** Okay. And what brought about the departure, your
 13 departure, from the business?
 14 **A** I then became a realtor.
 15 **Q** Did the business continue on or did you close it?
 16 **A** We closed it.
 17 **Q** So in the late '80s you got a real estate
 18 license?
 19 **A** Yes.
 20 **Q** And was that in Illinois?
 21 **A** Illinois, and then I did get one in Wisconsin. I
 22 had two.
 23 **Q** Okay. And how long did you work in real estate?
 24 **A** 1996 was the last.
 25 **Q** That's when you stopped?

1 **A** Right. Ten years.
 2 **Q** And did you do residential or commercial or both?
 3 **A** Both, both.
 4 **Q** And what areas, what geographical areas, did you
 5 concentrate in?
 6 **A** Lake County area, Chain O'Lakes, and then in
 7 Wisconsin I did Walworth County and Kenosha
 8 County.
 9 **Q** I know where Kenosha is. Where is Walworth
 10 County?
 11 **A** Lake Geneva area.
 12 **Q** And did you do that as full-time employment?
 13 **A** Until 1993, yes, and then part time '93 to '96.
 14 **Q** Okay. So around '87 or so to '93 it was a
 15 full-time job?
 16 **A** Yes, yes.
 17 **Q** And then you went part time?
 18 **A** Yes.
 19 **Q** Why did you do that?
 20 **A** I moved out of the area and opened up another
 21 business.
 22 **Q** Where did you move?
 23 **A** To LaCrosse.
 24 **Q** And that's where we are today, correct?
 25 **A** Yes.

1 **Q** What caused you to move to LaCrosse?
 2 **A** My husband, David and I and the children, we
 3 thought it would be a better area for my children
 4 going to school and so forth.
 5 **Q** Okay. What year were you married?
 6 **A** 1993, June 26th.
 7 **Q** Any prior marriage?
 8 **A** Yes.
 9 **Q** When was that?
 10 **A** 1978 to 1992.
 11 **Q** And to whom were you married?
 12 **A** Darren Michael Lepkowski, L-E-P-K-O-W-S-K-I.
 13 **Q** Any children from that marriage?
 14 **A** Yes.
 15 **Q** How many?
 16 **A** Two.
 17 **Q** And what are their names?
 18 **A** Natalie Marie Lepkowski.
 19 **Q** Okay.
 20 **A** Jade Marcus Lepkowski.
 21 **Q** So today how old is Natalie?
 22 **A** Natalie is 37-years-old.
 23 **Q** And does she still have the same last name?
 24 **A** Yes.
 25 **Q** Where does she live?

1 **A** In St. Paul, Minnesota.
 2 **Q** Has she ever been married?
 3 **A** Yes.
 4 **Q** Is she currently married?
 5 **A** No.
 6 **Q** Does she have children?
 7 **A** Yes.
 8 **Q** How many children does she have?
 9 **A** Two children.
 10 **Q** And what are their names?
 11 **A** Lila Marianna Lepkowski, and then Auden,
 12 A-U-D-E-N, Jade Thillen, T-H-I-L-L-E-N.
 13 **Q** So these are your grandchildren, right?
 14 **A** Yes.
 15 **Q** Okay. Does Natalie work?
 16 **A** Yes.
 17 **Q** What does she do?
 18 **A** She owns her own Pilates studio.
 19 **Q** What is that?
 20 **A** Pilates yoga studio.
 21 **Q** Okay. How long has she lived in St. Paul?
 22 **A** Wow.
 23 **Q** Just approximately.
 24 **A** Seven years, eight years. I'm not sure.
 25 **Q** Okay. And so tell me about Jade. How old is

1 Jade?
 2 **A** Jade is 41-years-old.
 3 **Q** Is Jade a male or a female?
 4 **A** A male.
 5 **Q** Okay. And where does Jade live?
 6 **A** He also lives in South St. Paul, I think.
 7 **Q** Is Jade married?
 8 **A** Yes.
 9 **Q** What is his wife's name?
 10 **A** Christina.
 11 **Q** Does Jade work?
 12 **A** Yes.
 13 **Q** What does he do?
 14 **A** He's a heavy equipment crane operator.
 15 **Q** Does Christina work?
 16 **A** Yes.
 17 **Q** What does she do?
 18 **A** Something with banking and trucking. I don't --
 19 **Q** Okay. Do they have children?
 20 **A** No.
 21 **Q** Does Jade have children by any other relationship
 22 or marriage?
 23 **A** No.
 24 **Q** Okay. All right. And so how did your marriage
 25 to Darrin end? Was it divorce?

1 A Yes.
2 Q Okay. Where were you divorced? Where was the
3 divorce?
4 A Kenosha County.
5 Q Do you have any contact with Darren currently?
6 A Not really.
7 Q Okay. All right. And did Mr. Sturgis have any
8 prior marriages?
9 A No.
10 Q Did he have any natural children?
11 A Yes.
12 Q Who was that?
13 A Nathan Ryan Sturgis.
14 Q Any others?
15 A No.
16 Q And how old is Nathan?
17 A 37-years-old.
18 Q Where does Nathan live?
19 A He lives in Cornell, Wisconsin.
20 Q Where is Cornell?
21 A About 15 minutes from my home.
22 Q Okay.
23 A By Cadott, Wisconsin. It's a little bigger.
24 Q Does Nathan work?
25 A Yes.

1 Q What does he do?
2 A Part sales at Harley-Davidson in Chippewa Falls.
3 Q Did you say parts sales?
4 A Right, parts and sales.
5 Q Is Nathan married?
6 A Yes.
7 Q What is his wife's name?
8 A Jenny Sturgis.
9 Q Does Jenny work, do you know?
10 A Yes.
11 Q What does she do?
12 A She's a nurse.
13 Q Do they have children?
14 A Yes.
15 Q What are their children's names?
16 A Taylor Ann born in 2005.
17 Q Okay.
18 A 15-years-old.
19 Q All right.
20 A And Sophia. She was born in 2009.
21 Q All right. So when you told me earlier that you
22 and your husband moved to LaCrosse and you
23 thought it was better for your children, that
24 would have included Darren, Natalie, Jade?
25 A No, not Darren.

1 Q I'm sorry. I'm going off my list here. Okay. I
2 apologize. Darren was your ex-husband, correct?
3 A Yes.
4 Q It would have included Natalie, Jade and Nathan?
5 A Yes.
6 Q Three children?
7 A Yes.
8 Q Anybody else?
9 A Not to LaCrosse. Nathan did not move with us to
10 LaCrosse. He stayed -- he went back to his
11 mother's.
12 Q Okay. And what is his mother's name?
13 A Denise Torstenson, T-O-R-S-T-E-N-S-O-N.
14 Torstenson.
15 Q So your husband had a relationship with
16 Ms. Torstenson at sometime prior to you meeting
17 him, and their child was Nathan?
18 A Yes.
19 Q Okay. When you and your husband moved to
20 LaCrosse with the children, Nathan went to live
21 with his mother?
22 A Yes, grandmother. Grandmother I would say.
23 Grandmother.
24 Q Nathan went to go live with his grandmother?
25 A Right. She raised him.

1 Q So not his mother? Not Denise?
2 A Right, not Denise. But Denise lived there on and
3 off.
4 Q I see. What is or what was Nathan's
5 grandmother's name?
6 MR. PHILLIPS: Is this important?
7 THE WITNESS: I'm sorry. I can't --
8 MR. HEARN: Just helps me orient the
9 names.
10 THE WITNESS: Janet. Janet. There. It
11 came to me.
12 BY MR. HEARN:
13 Q Okay. All right. So did Nathan ever live with
14 you and your husband in LaCrosse?
15 A No.
16 Q Either you or your husband have any other
17 children other than what we have spoken about so
18 far?
19 A No.
20 Q Okay. The property that you and your husband --
21 MR. PHILLIPS: Did you miss something?
22 THE WITNESS: Yeah. So other children,
23 my husband did adopt my nephew, Phillip. Should
24 I bring that up? Yes. I'm sorry.
25 MR. HEARN: Okay. That's all right.

1 THE WITNESS: My nephew, Phillip
2 Druszczak, was legally adopted by my husband, but
3 he was an adult at that time.
4 BY MR. HEARN:
5 Q Okay. So how did that come about? Tell me about
6 that. First of all, how about this. Let's start
7 with this. That's your nephew? Phillip is your
8 nephew?
9 A Yes.
10 Q So that means he is the son of one of your
11 siblings, correct?
12 A Of my brother, yes.
13 Q What's your brother's name?
14 A Peter Druszczak.
15 Q And where is Phillip now?
16 A Living in Minnesota.
17 Q How old is Phillip?
18 A 36.
19 Q So how was it or what occurred that brought about
20 your husband adopting Phillip?
21 A Phillip was put in foster care after my brother
22 died and his mother was incarcerated. So when
23 she was incarcerated and he was living in foster
24 care at the age of I believe 15, approximately,
25 he wanted to live with family, and my husband and

1 I chose to take him on and take care of him.
2 Q Okay. So about what year was this that this
3 occurred?
4 A 2000. I'm not exactly sure, but I believe 2000.
5 Q So around the time that your nephew was
6 15-years-old, your brother passed away?
7 A My brother passed away in 1997.
8 Q I see. Okay.
9 A And then he was with his mother.
10 Q Right.
11 A And then when she was incarcerated, he went into
12 foster care.
13 Q It was his mother becoming incarcerated that led
14 to Phillip being in foster care?
15 A Right.
16 Q Okay. So when that occurred, you and your
17 husband agreed to have Phillip come live with
18 you?
19 A Well, for three years he lived with a family, the
20 Palmers in Lake Geneva.
21 Q Okay.
22 A And then after that he wanted to live with family
23 and came with us in 2000.
24 Q And just so I have the timing here, how old was
25 Phillip when he came to live with you and your

1 husband?
2 A 15-years-old, I believe.
3 Q Okay. So he would have been --
4 A Approximately.
5 Q So he would have been about 12 when he first
6 started living with the Palmers?
7 A I'm trying to think. No. I'm sorry.
8 MR. PHILLIPS: If you don't remember,
9 you don't remember. Just do your best.
10 THE WITNESS: I'm sorry. I don't.
11 BY MR. HEARN:
12 Q Okay. But it sounds like you are better with the
13 fact that he was about 15 when he came to live
14 with you?
15 A Right, yes.
16 Q Did you ever adopt Phillip?
17 A No.
18 Q So why was it that your husband adopted Phillip?
19 A He felt that by adopting him we would have
20 control to help him in areas and protect him in
21 the future.
22 Q Where were you living when you adopted Phillip?
23 A We were living at -- in Lynxville, Wisconsin. I
24 don't remember the exact address.
25 Q Okay. That's all right. What county is that

1 located in?
2 A Crawford County off the Mississippi south of
3 LaCrosse about an hour.
4 Q So was the adoption paperwork filed in Crawford
5 County or someplace else?
6 A No, it was filed in -- when we moved to the New
7 Lisbon -- Julia house. It was filed in, omigosh,
8 Monroe County. Monroe County, Wisconsin.
9 Q That's the Camp Douglas address?
10 A Yes.
11 Q And that's Monroe County?
12 A That's Monroe County.
13 Q Did Phillip graduate from high school?
14 A Yes, he did.
15 Q And did he become employed after high school?
16 A Yes, he did.
17 Q At the time of this accident in February of 2018,
18 were either you or your husband supporting
19 Phillip in any way?
20 A No.
21 Q At the time of this accident in February of 2018,
22 were you or your husband supporting any of the
23 children that we have discussed here today?
24 A No.
25 Q At the time of the accident in February of 2018,

1 were you or your husband providing any kind of
 2 financial support to any of the children that we
 3 have talked about here today other than just
 4 gifts or things like that?
 5 **A** We helped my daughter a little more because she
 6 was a single mom, but he helped all the children,
 7 you know, whatever they needed. He bought each
 8 one of them their first cars, made sure that
 9 tires were good and safe, and we helped them with
 10 whatever they needed. My husband was very
 11 generous and helpful to the children.
 12 **Q** So I'm just talking about the time period in
 13 February of 2018. I assume that's not when they
 14 were getting their first cars?
 15 **A** No, no, no. So...
 16 **Q** That's what I'm asking about.
 17 **A** Okay. Sorry.
 18 **Q** That's okay. So let me restate the question so
 19 we're all on the same page. What I'm asking
 20 about is in February of 2018 at the time this
 21 accident happened, were you and your husband
 22 providing any kind of financial support to any of
 23 the children that would not -- you wouldn't
 24 consider it a gift?
 25 **A** Okay. No.

1 **Q** Are you working currently?
 2 **A** No.
 3 **Q** When is the last time that you have been
 4 employed?
 5 **A** 2015.
 6 **Q** What did you do back then?
 7 **A** I was a manager at a financial institution.
 8 **Q** So like a bank or a loan company?
 9 **A** A loan company.
 10 **Q** And what did you do for them?
 11 **A** I was the manager of the Tomah office, Tomah,
 12 Wisconsin, where we gave high risk loans to
 13 repair people's credit.
 14 **Q** What was the name of the company?
 15 **A** Security Finance.
 16 **Q** So you were the manager. That means you oversaw
 17 the loan officers or the loan writers?
 18 **A** Yes, everything. Everything, yes.
 19 **Q** How many employees were at the Tomah location?
 20 **A** It varied anytime from two to four employees.
 21 **Q** Did the company have other branch locations?
 22 **A** Yes, 1,000 at that time.
 23 **Q** Okay. Did you always work as a manager for that
 24 company?
 25 **A** No.

1 **Q** How long did you work for them?
 2 **A** Approximately six years or seven years, seven.
 3 **Q** So did you start out as, I don't know what they
 4 call them, but a loan agent, somebody that sells
 5 the loans?
 6 **A** Yes.
 7 **Q** And for how long did you do that?
 8 **A** For one year.
 9 **Q** And then you became the manager?
 10 **A** Yes.
 11 **Q** And why did you leave that employment?
 12 **A** Because I was attacked on the job.
 13 **Q** Okay. Was this -- I'm sorry to ask you about
 14 these things, but I'm just trying to understand
 15 why you left and what happened after that. Okay?
 16 So was that something that occurred with another
 17 employee?
 18 **A** No, it was with a customer.
 19 **Q** It was with a customer. Okay. Were you injured
 20 as a result of that?
 21 **A** Yes.
 22 **Q** Did you make a Worker's Compensation claim
 23 related to that?
 24 **A** Yes.
 25 **Q** So did you leave because of injuries or because

1 of the situation or both?
 2 **A** After -- while I was being treated they could no
 3 longer hold my position, and so I was let go at
 4 that time.
 5 **Q** Okay. And so did you make an Unemployment claim
 6 then?
 7 **A** Yes.
 8 **Q** In other words, were you getting Unemployment
 9 benefits for a period of time?
 10 **A** Right, six months.
 11 **Q** So you got about six months of benefits?
 12 **A** I believe so, yes.
 13 **Q** And that would have included -- that would have
 14 included the time period 2015 maybe into 2016?
 15 **A** I was let go in 2016, so it would have been 2017.
 16 **Q** 2017 that you last received benefits?
 17 **A** Right.
 18 **Q** Okay. Since leaving that place of employment,
 19 have you looked for employment at any other
 20 location at any period of time all the way up to
 21 today?
 22 **A** Well, yes, when I was on Unemployment I was
 23 looking for work, yes.
 24 **Q** Okay. And when you stopped receiving
 25 Unemployment -- so let me ask you about how you

1 stopped receiving Unemployment. Did it run out
 2 or did you find another job?
 3 **A** It ran out.
 4 **Q** Okay. So your attempt to find other employment
 5 was not successful?
 6 **A** Right.
 7 **Q** What kind of work were you looking for?
 8 **A** Bill collections, office management, sales.
 9 **Q** And in what area? In other words, what
 10 geographic area were you looking for?
 11 **A** That would be the Monroe County area where we
 12 lived.
 13 **Q** Okay. So at some point in time did you stop
 14 looking for employment?
 15 **A** No, I was always looking. No, I did not.
 16 **Q** Okay. At some point in time did you slow down
 17 the pace that you were looking for work?
 18 **A** No, no, I was looking. I was 60-years-old at
 19 that time, so -- and I come from a little town.
 20 Tomah has, you know, a population of 8,000
 21 people, so jobs are very limited.
 22 **Q** Okay. At that point in time when you are
 23 looking -- Obviously, you went a couple of -- it
 24 sounds like you went a couple of years without
 25 having any work. Is that right?

1 **A** Well, I was paid up until 2017, so from 2017 to
 2 2018, yes, I was not working or receiving
 3 anything.
 4 **Q** But you are looking for work while you are
 5 receiving Unemployment, correct?
 6 **A** Right.
 7 **Q** And then you were also looking for work after you
 8 stopped receiving Unemployment?
 9 **A** Right.
 10 **Q** So at any point in time did you and your husband
 11 have any discussions about moving with respect to
 12 your inability to find employment?
 13 **A** Well, we always had considered moving to take
 14 care of his mother, you know, but while she was,
 15 you know, living near us she was okay, but there
 16 was mention that we would probably maybe move
 17 down south by mom to take care of her in Naples,
 18 Florida.
 19 **Q** What's his mother's name?
 20 **A** Loretta Howard Sturgis.
 21 **Q** Is she still alive?
 22 **A** No.
 23 **Q** When did she pass away?
 24 **A** Forty-one days before David.
 25 **Q** So the only conversation after moving to the Camp

1 Douglas property about moving, other than moving
 2 to the back of the property, but, I mean,
 3 relocating was a conversation that you had about
 4 possibly relocating to Naples, Florida to help
 5 take care of his mother?
 6 **A** Right.
 7 **MR. PHILLIPS:** Objection,
 8 mischaracterization, incomplete, relevance.
 9 **MR. HEARN:** Well, that's what I'm
 10 asking.
 11 **BY MR. HEARN:**
 12 **Q** Did you have any other conversations about moving
 13 any other place other than to Naples, Florida
 14 after moving to Camp Douglas?
 15 **A** No, we were very concerned just with mom at that
 16 time.
 17 **Q** And I don't know if I closed the loop on this or
 18 not, but did you continue -- are you still
 19 continuing to look for work?
 20 **A** No.
 21 **Q** When did you stop?
 22 **A** 2000 -- well, when my husband died, obviously, I
 23 stopped. I was in no condition. And in 2019 I
 24 received Disability.
 25 **Q** Okay. And so tell me about that. What kind of

1 Disability did you start receiving?
 2 **MR. PHILLIPS:** Wait, wait. I'm going to
 3 instruct her not to answer that. Let's go off
 4 the record for one second.
 5 **MR. HEARN:** Sure.
 6 **MR. PHILLIPS:** That may be privileged.
 7 **MR. HEARN:** Oh. Okay. Go right ahead.
 8 **VIDEO TECHNICIAN:** We're off the record
 9 at 12:41.
 10 (A recess was taken.)
 11 **VIDEO TECHNICIAN:** We're back on the
 12 record at 12:46.
 13 **BY MR. HEARN:**
 14 **Q** So I think my question was what type of
 15 disability did you start receiving. That's my
 16 question.
 17 **MR. PHILLIPS:** And I'm going to instruct
 18 my client not to answer that question and we're
 19 claiming a privilege.
 20 **MR. HEARN:** Just for the record, my
 21 understanding is the plaintiff is claiming a loss
 22 of Mr. Sturgis' income as a result of this
 23 accident, correct?
 24 **MR. PHILLIPS:** Correct.
 25 **MR. HEARN:** Certify the question, the

1 unanswerd one.
 2 BY MR. HEARN:
 3 Q You told me you had a real estate license in
 4 Illinois and in Wisconsin?
 5 A Yes.
 6 Q Up until the point in time that you started
 7 receiving Disability, were your real estate
 8 licenses active?
 9 A No.
 10 Q When did they become inactive or --
 11 A Approximately 1996, '97, approximately. I'm not
 12 sure. I didn't renew it.
 13 Q And you told me earlier that you were working
 14 full time in real estate until about 1993,
 15 correct?
 16 A Yes.
 17 Q And then you started doing it part time, is that
 18 right?
 19 A Yes.
 20 MR. PHILLIPS: Objection, asked and
 21 answered and leading.
 22 BY MR. HEARN:
 23 Q And the reason that you went from full time to
 24 part time was that you moved to LaCrosse. Was
 25 that the reason?

1 MR. PHILLIPS: Objection, asked and
 2 answered, leading. Go ahead.
 3 THE WITNESS: Oh, answer that? We were
 4 living in Seneca before we moved to LaCrosse. I
 5 don't know if I said that. Seneca on Highway E.
 6 I'm not sure of the exact address. And we lived
 7 there from '93 to 1996.
 8 BY MR. HEARN:
 9 Q So was the move to Seneca related to why you went
 10 from full-time real estate to part-time real
 11 estate?
 12 A I was married then and, yes, and I worked part
 13 time then to take care of all the kids.
 14 Q Okay. So after you were first married to
 15 Mr. Sturgis, you lived in Seneca? Do I have that
 16 right?
 17 A We lived for two months in Bristol, Wisconsin at
 18 my home, and then we purchased a home in Seneca,
 19 Wisconsin.
 20 Q And then you lived there until '96?
 21 A '96. And then in '96 we moved to LaCrosse.
 22 Q And the reason you moved to LaCrosse was you
 23 thought it was a better location for raising
 24 children?
 25 MR. PHILLIPS: Objection, leading and

1 asked and answered.
 2 BY MR. HEARN:
 3 Q Was that the reason?
 4 MR. PHILLIPS: Same objections.
 5 THE WITNESS: So I don't have to --
 6 MR. PHILLIPS: You can answer.
 7 THE WITNESS: Oh, for the children and
 8 for job opportunities for us.
 9 BY MR. HEARN:
 10 Q Okay. And was that for job opportunities for you
 11 or for your husband?
 12 A For both.
 13 Q So what kind of work were you looking for when
 14 you moved to LaCrosse?
 15 A I worked in the Home Health Care Division for
 16 Creative Community Living Services.
 17 Q So that's a job you did --
 18 MR. PHILLIPS: Wait. She wasn't
 19 finished. Were you finished?
 20 THE WITNESS: Yes. I'm sorry. I was
 21 working for Creative Community Living Services
 22 from '96, '97, I'm not exactly sure, to 2000.
 23 BY MR. HEARN:
 24 Q Okay. And so what kind of work did you do for
 25 them?

1 A I worked with brain-injured clients. I took care
 2 of them.
 3 Q At a facility?
 4 A At their homes.
 5 Q Meaning the patient's home?
 6 A Yes.
 7 Q So you had a list of patients that you would work
 8 with and you would go to the patient's home in
 9 order to provide that treatment?
 10 A Right.
 11 Q And what type of --
 12 A Not treatment. I took care of them. I took them
 13 to their doctor's appointments, prepared meals
 14 for them, did their medications.
 15 Q Okay.
 16 A And oversaw their home, basically, yes.
 17 Q Did you have to have any kind of special license
 18 to do work like that?
 19 A The company gave training, and then in 2000 I did
 20 go get my license for a CNA, certified nursing
 21 assistant.
 22 Q All right. And did I get this right? You
 23 stopped working for home health care --
 24 A In 2000.
 25 Q -- in 2000, right?

1 **A** Right, because that's when we moved to -- well,
 2 went to Lynxville, we were there for six months,
 3 and then moved to Camp Douglas where we were
 4 there for 18 years.
 5 **Q** So did you ever have a job as a CNA?
 6 **A** Yes, I did.
 7 **Q** Where did you do that?
 8 **A** At Heritage Nursing Home in Elroy, Wisconsin.
 9 **Q** And that would be while you were living in Camp
 10 Douglas?
 11 **A** Yes.
 12 **Q** And how long did you have that job?
 13 **A** I only did that for six months.
 14 **Q** Okay. And why did you leave?
 15 **A** I was offered an opportunity -- another job that
 16 I went to work for.
 17 **Q** And where was that?
 18 **A** In Tomah, Wisconsin.
 19 **Q** And what did you do?
 20 **A** I was assistant manager for Lebakken's
 21 Rent-To-Own, L-E-B-A-K-K-E-N-S. Lebakken's
 22 Rent-To-Own.
 23 **Q** And what kind of a business is that?
 24 **A** Rent to own from, you know, appliances,
 25 computers, furniture.

1 **Q** Okay. How long did you do that?
 2 **A** Approximately seven or eight years. Eight years,
 3 I would say.
 4 **Q** And did you go from that job at Lebakken's to --
 5 **A** Security Finance? No.
 6 **Q** Right. That's what I was going to ask.
 7 **A** 2008 to 2010 I actually drove on the semi with
 8 David. I had a CDL license.
 9 **Q** When did you get the CDL?
 10 **A** 2000. Wait, wait.
 11 **Q** I'm sorry.
 12 **A** Okay. What did I just say? Could you repeat
 13 that?
 14 **Q** I think what you told me was that you got the CNA
 15 in 2000. Did you also get the CDL in 2000 or
 16 some other date?
 17 **A** In 1999. I'm sorry. 1999.
 18 **Q** So the CDL came first?
 19 **A** Right.
 20 **Q** And why did you --
 21 **A** No, I'm sorry. I'm nervous. I'm sorry.
 22 **MR. PHILLIPS:** Take your time. Take
 23 your time. Take a deep breath and start where
 24 you need to.
 25 **THE WITNESS:** Okay. In 19 --

1 **MR. PHILLIPS:** Approximate dates are
 2 fine.
 3 **THE WITNESS:** Okay. I'm off track right
 4 now.
 5 **BY MR. HEARN:**
 6 **Q** Let me help you out by just asking you some
 7 questions. You did get a CDL at some point?
 8 **A** Yes.
 9 **Q** And you did get a CNA at some point?
 10 **A** Yes.
 11 **Q** All right. Did you ever -- and did you have to
 12 have the CNA in order to have the job at
 13 Heritage? Was that part of the qualifications?
 14 **A** Right, right.
 15 **Q** That job you had for about six months?
 16 **A** Right.
 17 **Q** So was there quite a period of time that you had
 18 the CDL before you started working --
 19 **A** Yes, yes.
 20 **Q** -- using the CDL?
 21 **A** Yes.
 22 **Q** Okay. Who did you get the CDL -- or let me back
 23 up.
 24 Did you take a course or something like?
 25 **A** I went to school. Sun Prairie Diesel Driving

1 School in Sun Prairie, Wisconsin, yes.
 2 **Q** And what was the reason you decided to get a CDL?
 3 **A** Because I wanted to drive with my husband. I
 4 wanted to be with my husband.
 5 **Q** And did you actually drive?
 6 **A** Yes.
 7 **Q** Okay. And so was there a period of time that you
 8 did drive or ride with your husband?
 9 **A** Yes.
 10 **Q** What period of time was that, approximately?
 11 **A** So 19 -- 2008 to 2010, like a year and one-half,
 12 I drove with my husband. Then in 2010 is when I
 13 went to work for Security Finance.
 14 **Q** So why did you decide to stop driving with your
 15 husband and go to work for Security Finance?
 16 **A** My younger brother, who was single, became ill,
 17 and I took my brother in to help him. So I came
 18 off the truck and then realized I could work
 19 locally and still take care of my brother.
 20 **Q** Is this Peter?
 21 **A** No, Peter was gone by then. This was James
 22 Druszczak.
 23 **Q** James. Okay. So you took the job at Security
 24 Finance to --
 25 **A** To be home.

1 Q -- be around?
2 A Be around, right.
3 Q Okay. And did James pass away?
4 A No, no, he's alive.
5 Q And so do you still help take care of James?
6 A No, no, he's --
7 Q When did that stop?
8 A I basically took care of him for under a year.
9 He had major surgery and that, and his home was
10 incapable, you know, I have a ranch, so he came
11 to live with us and I took care of him.
12 Q So it sounds like this was a short period --
13 well, I say short. It was about a year or so
14 that he needed some help?
15 A Right, right.
16 Q Did you go back to driving or riding with your
17 husband after you stopped working for Security
18 Finance?
19 A I would go on short trips with him on the
20 weekends, if he had to go do something local.
21 Yes, I would go with him on the weekends when he
22 had just a small load to go to LaCrosse or
23 something locally. Yes, I would go on the truck.
24 Q And when you did that, that would be as a rider?
25 A Yes, as a rider.

1 Q You were not working as a driver during that
2 period of time, am I right?
3 A No, right.
4 Q Is your CDL still active?
5 A I just surrendered it within the last year.
6 Q What was the reason you did that?
7 A I will never step in a truck.
8 Q Okay. You told me a little bit about the
9 property in Chippewa Falls, but let me ask you a
10 few more questions about that. Is that a piece
11 of property that you own?
12 A Yes.
13 Q Meaning you don't rent?
14 A No.
15 Q And can you describe it for me? How many
16 bedrooms is it? How big is the property?
17 A It's a home built in 1978, three bedroom, two
18 bath, hillside ranch on Lake Wissota.
19 Q Wissota?
20 A Yes, W-I-S-S-O-T-A.
21 Q How big is Lake Wissota?
22 A Over 6,000 acres.
23 Q Do you have a boat?
24 A Yes.
25 Q What kind of boat?

1 A I have a pontoon, and also I have a Wellcraft
2 speedboat that David and I had.
3 Q And so if you and David had the boat, where did
4 you keep the boat or where did you use the boat?
5 A Castle Rock Lake by our home in Camp Douglas.
6 Q And so was that a situation you would put the
7 boat in whenever you were going to use it and
8 take it back out?
9 A Yes.
10 Q And where you are at now, do you leave the boat
11 in or do you put it in and out?
12 A I have my own pier.
13 Q And if you told me how big the property is, I
14 apologize, I didn't hear you.
15 A Standard lake. I would say it's under -- roughly
16 a quarter acre, maybe under. I have 126 feet of
17 frontage on the lake, and I don't know how deep.
18 Q Okay. So do you use the boats?
19 A Yes.
20 Q Have you used them this year?
21 A Yes.
22 Q Both of them?
23 A Not the speedboat. We use the pontoon more
24 because I can put all my grandchildren and they
25 like that.

1 Q So how often do your grandchildren come up?
2 A Every weekend or during the week, yes. All my
3 children, yes.
4 Q So were they up this past weekend?
5 A Yes.
6 Q Any of them know how to water ski?
7 A Yes.
8 Q Do you fish?
9 A Yes, walleye.
10 Q Walleye?
11 A Yes.
12 Q Have you gone fishing this year?
13 A Yes.
14 Q With your grandchildren?
15 A Yes.
16 Q So who's a good fisherman?
17 A Well, my son is very good.
18 Q Who are you referring to?
19 A Jade.
20 Q Okay.
21 A Jade and I are probably the fishermen of the
22 family more.
23 Q Okay. So how are you doing right now? How would
24 you describe how you're doing to friends or
25 family that ask you?

1 A Very difficult. I lost my soulmate. Very hard
 2 to get motivated. I never suffered really being
 3 down and out. I have always been an outgoing
 4 person. I miss him every day and they know.
 5 Surviving day to day.
 6 Q Are you currently doing any kind of counseling or
 7 talking with anyone?
 8 A Yes, I go to grief counseling. I did go.
 9 Because of moving, I'm moving all my doctors and
 10 appointments up there. I do a lot of holistic
 11 therapy.
 12 Q Tell me about that.
 13 A Meditation.
 14 Q What does that involve?
 15 A You know, my meditation, working out. I'm a
 16 long-distance swimmer.
 17 Q Do you swim in the lake?
 18 A Oh, yes, every day.
 19 Q So when you swim at the lake, where do you swim
 20 to?
 21 A Along -- I tie a 20-foot nylon rope in a tube and
 22 I go down the side of the lake.
 23 Q So you are swimming in front of the other
 24 people's properties, and then you swim back?
 25 A Yes.

1 Q When you do that, do you do that with anybody?
 2 A Sometimes, if my children are out or
 3 grandchildren, they will sit in a raft or kayak
 4 next to me. But now I do it myself every day.
 5 Q How far do you swim?
 6 A I try to get a mile in.
 7 Q And when you say working out or exercising,
 8 anything else other than swimming that you do?
 9 A I garden. I ride bicycle and play with my
 10 grandchildren.
 11 Q Do you have a garden at the lake house?
 12 A Oh, yes.
 13 Q How big is the garden?
 14 A The garden is a small vegetable. I'm a flower
 15 person. I have flowers, plants, perennials,
 16 annuals.
 17 Q So have you planted flowers at the lake property?
 18 A Um-hum.
 19 Q Yes?
 20 A Yes.
 21 Q In the winter you are not swimming at the lake.
 22 Are you swimming somewhere else?
 23 A At the YMCA four miles from my house.
 24 Q And what's that YMCA called?
 25 A I believe Chippewa Falls.

1 Q So you have a membership at whatever the YMCA is
 2 located at Chippewa Falls?
 3 A Yes.
 4 Q And I assume they have a pool, if you are
 5 swimming there?
 6 A Yes.
 7 Q Do they have more than one pool?
 8 A One pool.
 9 Q Is it a lap pool?
 10 A Well, it's a regular pool, but they have lap
 11 lanes.
 12 Q I see. And you mentioned meditation. How often
 13 are you doing that?
 14 A I at least try daily.
 15 Q Okay. So can you tell me what part of the day
 16 you would do that? Is there a normal time that
 17 you would do it?
 18 A I like waking up in the morning and doing it,
 19 saying my prayers, journaling. That helps me.
 20 Q Okay. How long have you kept a journal?
 21 A On and off. I'm not the greatest consistency on
 22 that, but since David died.
 23 Q And in the journal have you recorded things
 24 related to how you are trying to deal with
 25 things?

1 A I try to put more uplifting things. That helps
 2 me.
 3 Q Is the journal part of the process to help you
 4 deal with the situation?
 5 A It helps, yes.
 6 Q Okay. You mentioned grief counseling. Are you
 7 still doing grief counseling?
 8 A Not now. I'm trying to establish. Because I
 9 moved, I had to move all my doctors. I had the
 10 same doctor for years, so right now I'm not, but
 11 I did see a David Brown for awhile.
 12 Q So that's Dr. David Brown?
 13 A I'm not sure.
 14 Q And this is when you were back in Camp Douglas?
 15 A Camp Douglas.
 16 Q Okay. So do you have an established physician
 17 now in Chippewa Falls?
 18 A I went to see him once, yes, so far.
 19 Q And who is that?
 20 A Dr. Stoli, S-T-O-L -- something like that.
 21 Q Did you go there just to establish a relationship
 22 with him or was there something else?
 23 A Checkup and everything, yes.
 24 Q Who was Mr. Sturgis' family doctor back in Camp
 25 Douglas?

1 A Dr. Cavanese, C-A-V-A-N-E-S-S-E.
 2 Q And was he with some sort of a group?
 3 A With Mayo Clinic.
 4 Q And did the Mayo Clinic have a local operation
 5 near Camp Douglas?
 6 A In Tomah, Wisconsin.
 7 Q In Tomah. Okay. And so was Dr. Cavanese your
 8 husband's family doctor, so to speak?
 9 A Yes.
 10 Q Okay. Did your husband have any other medical
 11 providers that he was seeing other than the
 12 family doctor in the five years before the
 13 accident?
 14 A Yeah, there were some other doctors, yes. I'm
 15 not exactly sure of their names, but yes.
 16 Q Do you know what kind of conditions he was seeing
 17 those doctors for?
 18 A Yes.
 19 Q What was that for?
 20 A Well, for -- he was pre-diabetic, and at one time
 21 diabetic, and then pre-diabetic. Actually, the
 22 last time he saw Dr. Cavanese they were talking
 23 of getting him off of the medication he was on
 24 because his A1C was very good. Other than just
 25 standard getting his truckers, you know, what

1 they call the card, basically that was it for
 2 that.
 3 Q So who did he see for treatment related to
 4 diabetic issues?
 5 A Well, Dr. Cavanese at the end, yeah.
 6 Q Anybody else?
 7 A I know he was diagnosed in Minnesota, but then
 8 Dr. Cavanese took care of everything.
 9 Q When you say "in Minnesota," what are you
 10 referring to?
 11 A He was -- when my daughter -- I'm not sure, but
 12 all I know is Dr. Cavanese was the doctor. We
 13 had him for 15, 16 years.
 14 Q Okay. So does that mean you were seeing or he
 15 was seeing Dr. Cavanese before you moved to Camp
 16 Douglas?
 17 A No, because we moved in 2000.
 18 Q Oh, right. I'm sorry.
 19 A Yes. The whole time.
 20 Q Other than possible diabetes, was there any other
 21 medical condition that your husband had that you
 22 were aware of?
 23 A I mean, he had some surgeries, but other than
 24 that, that was it that I know of. That was
 25 ongoing there, the diabetes. Like I said, he was

1 working to, obviously, repair that, and at the
 2 end he was doing really well, actually. We were
 3 very happy to hear from Dr. Cavanese.
 4 Q What were the surgeries related to, as far as you
 5 know?
 6 A Okay. He had a torn -- or shoulder surgery, but
 7 it wasn't a torn rotator cuff. It was ligaments
 8 from what I understand or something. How many
 9 years? Are you saying five years?
 10 Q That's what I'm asking about right now.
 11 A And then he had some fatty tumors removed, a day
 12 surgery. He had that removed. Let's see. What
 13 else. He did have an infection that a rusty
 14 nail, you know, caused a boil or something on his
 15 back where he was scratched. That was the
 16 latest.
 17 Q How did he do that?
 18 A He's not sure if he was, you know, with the truck
 19 putting it down, you know, metal strips are
 20 hanging or something, but something scratched him
 21 and that caused an infection.
 22 Q Did your husband work full time?
 23 A Yes.
 24 Q And my understanding is he was employed with Dali
 25 Trucking or working for Dali Trucking at the

1 time. Is that your understanding?
 2 A Yes.
 3 Q How long had he worked for Dali Trucking?
 4 A Omigosh. Three to five years. I'm not exactly
 5 sure.
 6 Q I'm not looking for exact dates, but ballpark is
 7 three to five years?
 8 A Right. Something like that.
 9 Q So that means, if my notes are right, that he
 10 would have started while you were at the Camp
 11 Douglas home?
 12 A Yes.
 13 Q So did he have any other employment while you
 14 were working -- excuse me -- while you were
 15 living in Camp Douglas?
 16 A Did I have any?
 17 Q Did he.
 18 A No. He worked primarily in the trucking field.
 19 That was it.
 20 Q Sure. What I'm looking for is different
 21 companies that he worked for besides Dali.
 22 A Oh, yes.
 23 Q Who would that have been?
 24 A Kendall Excavating had two trucks. That was
 25 local. They no longer were doing trucking. They

1 were concentrating on more plumbing. They did
 2 plumbing.
 3 **Q** Okay. Anybody else that he worked for while you
 4 were living in Camp Douglas?
 5 **A** Then there was another gentleman. Maybe it was
 6 Knutson.
 7 **Q** I'm sorry. What are you saying?
 8 **A** I'm not sure. There was another small company he
 9 worked for. I'm trying to think.
 10 **Q** Okay. Let me ask you a couple questions. Maybe
 11 I can jog your memory. Before I get to that, was
 12 your husband an employee of Dali Trucking or was
 13 he an owner/operator?
 14 **A** An employee.
 15 **Q** So does that mean that Dali owned the truck?
 16 **A** Yes.
 17 **Q** He did not own a semi?
 18 **A** Right. He did not own a semi.
 19 **Q** Was there ever a period of time that your husband
 20 did own his own semi?
 21 **A** No.
 22 **Q** So as far as you know, when he was working as a
 23 truck driver he was working as an employee for
 24 somebody else?
 25 **A** Yes.

1 **Q** And that would have been true for Kendall
 2 Excavating? He would drive their trucks?
 3 **A** Right.
 4 **Q** And did I hear this correctly? It sounds like
 5 you were telling me that Kendall Excavating was
 6 doing some local equipment moving, and that was
 7 what your husband was involved in?
 8 **A** No, he did over-the-road trucking for them, and
 9 then they closed that division down.
 10 **Q** And so did he stop working for them when that
 11 happened?
 12 **A** Yes.
 13 **Q** And now they are doing local things? Is that
 14 what you are telling me?
 15 **A** They are more plumbing, septic and things like
 16 that they were concentrating on.
 17 **Q** When your husband worked for Kendall, was he
 18 driving a tractor-trailer-semi or something else?
 19 **A** No, tractor-trailer-semi.
 20 **Q** And for Dali it was a tractor-trailer-semi?
 21 **A** Yes.
 22 **Q** Was he working for Dali and Kendall at the same
 23 time or did Kendall come first?
 24 **A** Kendall first.
 25 **Q** Then he stopped with Kendall and went to Dali?

1 **A** Yes.
 2 **Q** And was there a period of time that he was doing
 3 anything other than over-the-road driving?
 4 **A** When he originally started with Dali, he was
 5 doing local driving or transfer where someone
 6 would come to Tomah. He would take the Tomah
 7 load and take it to the Cities and deliver it to
 8 the grocery stores, and then Dali lost the
 9 contract to Rainbow. Rainbow folded or
 10 something, the grocery stores, and then at that
 11 point he went over-the-road trucking.
 12 **Q** So did your husband consider or did you consider
 13 the over-the-road driving not as desirable as the
 14 local trucking or the local driving?
 15 **A** I don't know how to answer that.
 16 **Q** Yeah, I just heard some truck drivers like to be
 17 home at night?
 18 **A** Um-hum.
 19 **Q** Others like the over-the-road where they are not
 20 home at night. I'm trying to figure out which
 21 one your husband liked.
 22 **A** He didn't have a choice.
 23 **Q** I get that.
 24 **A** Right. So, you know, so he went with
 25 over-the-road.

1 **Q** Right. Okay.
 2 **A** So I don't know which he liked better, to tell
 3 you the truth.
 4 **Q** Which did you like better?
 5 **A** Of course having him home every night. Well, it
 6 would be third shift, so he would be home in the
 7 daytime.
 8 **Q** Sure. So how many years, if you can approximate,
 9 did he do the local driving for Dali before the
 10 Rainbow contract was lost?
 11 **A** Omigosh.
 12 **Q** Or I will give you an option here. How long had
 13 he been doing the over-the-road for Dali,
 14 approximately, before the accident happened?
 15 **A** Three years. Two to three years, approximately.
 16 **Q** Okay. Was your husband looking for other
 17 employment at the time of this accident?
 18 **A** No.
 19 **Q** In other words, it wasn't a situation that he was
 20 doing over-the-road for Dali and he didn't like
 21 that, he wanted to do local driving, so he was
 22 looking for something else?
 23 **A** No. He liked working for Dale.
 24 **Q** For who?
 25 **A** Dale is the owner of the company.

1 Q What's Dale's last name? That's all right if you
2 don't know. If you know, tell me. If you don't,
3 that's okay.
4 A I can't remember it right now.
5 Q Okay. How big was Dali Trucking, do you know?
6 A I'm not sure. A couple trucks. Not many. A
7 small company.
8 Q So in the year before the incident how many days
9 a week would your husband be home and how many
10 would he be away working?
11 A It varied. At least, you know, two to three
12 days.
13 Q That he was away?
14 A That he was home.
15 Q Oh, I'm sorry. That he was home?
16 A Right.
17 Q And would that always be on the weekend or did he
18 sometimes work weekends?
19 A Majority of the time it was weekends, yes, that
20 he was home, like Friday, Saturday, Sunday.
21 Q So the two of you had a big piece of property,
22 correct?
23 A Um-hum.
24 Q Yes?
25 A Yes.

1 Q And a big piece of property requires that you
2 divide up the work, right?
3 A I helped to the best of my ability.
4 Q So what types of things did you do?
5 A Well, I maintained the house, the bills, the
6 groceries, the cooking. I cooked for my husband
7 on the road so that he didn't have to eat the
8 food out there. I did some mowing, but because
9 it was a hill, it was dangerous, you know, so he
10 did the mowing and that and everything else,
11 maintained the house, maintained the roofing, the
12 plumbing and everything. My husband was very --
13 a man of many talents or a jack-of-all-trades.
14 He took care of everything.
15 Q And so I want to break this apart. It sounds
16 like the work you were doing was inside the
17 house, other than possibly some mowing?
18 A A little bit, right.
19 Q Okay. And the things that are outside that
20 needed taken care of he would take care of other
21 than occasionally you would do some mowing?
22 A Right.
23 Q So if you were going to tell somebody what is
24 required for the upkeep of that property outside,
25 how would you describe that? What types of

1 things besides mowing did he have to do?
2 A Well, we had a gravel driveway 800 feet straight
3 up, so every once in awhile he would have to
4 gravel it and grade it and snowplow it and that.
5 On the property, you know, mowing, obviously. We
6 had a pole barn down there.
7 Q When you say "down there," you are referring to
8 --
9 MR. PHILLIPS: Wait, wait. She wasn't
10 finished. Go ahead.
11 THE WITNESS: We had a pole barn on the
12 bottom of the property that, you know, he kept
13 the equipment in and that. He did -- we had a
14 bulldozer at that time and a Bobcat and, you
15 know, maintaining the road to it and everything.
16 When you have a gravel driveway, it's work, you
17 know, it's not like a blacktop. So grading it at
18 times because if you are going up the driveway
19 and you are slipping, you are causing ruts. So
20 that was an upkeep you had to do all the time
21 living with a driveway like that.
22 Maintain trails for the kids. They
23 liked their ATVs. You know, we had beautiful
24 trails throughout the property. So he maintained
25 that so that the kids -- we lived on a big hill.

1 For sledding he made safe runs plowing so that
2 the kids, you know, could sled down the hill.
3 Tree trimming. You are always losing
4 trees or limbs in windstorms and so forth. He
5 took care of all of that. We didn't have to
6 contract anything out. My husband took care of
7 everything.
8 Q So you raise a good issue. Did you and your
9 husband have to regularly have somebody come in
10 and help you take care of the property?
11 A No.
12 Q How about inside the house?
13 A No, he did that, too. He did that, too.
14 Plumbing, put a new roof on the house.
15 Q He put the roof on?
16 MR. PHILLIPS: Wait, wait, wait. Let
17 her finish.
18 THE WITNESS: He put the roof on the
19 house. He -- plumbing. Pipes froze. He took
20 care of that. He hated painting, but he did
21 some. Electrical. Anything we needed done. He
22 was very, very handy. Very handy.
23 BY MR. HEARN:
24 Q You mentioned earlier something about a
25 bulldozer. Did you and he own a bulldozer?

1 **A** At one time, yes.
 2 **Q** And did you sell that before February of 2018?
 3 **A** Oh, we sold that quite a few years before that.
 4 **Q** How about the Bobcat? Did you still own the
 5 Bobcat as of the date of the accident?
 6 **A** Just shortly prior to that we gave that to our
 7 friend Jeff.
 8 **Q** When you say "gave it," you mean gave away?
 9 **A** Well, when David died, he helped me -- he helped
 10 me maintain the property and that.
 11 **MR. PHILLIPS:** Keep your hands away from
 12 your face.
 13 **THE WITNESS:** Okay. He helped maintain
 14 the property, you know, and helped me move and so
 15 forth, and so I gave him the Bobcat.
 16 **BY MR. HEARN:**
 17 **Q** You are talking about the friend?
 18 **A** Yes.
 19 **Q** What's the friend's name?
 20 **A** Jeff Haas.
 21 **Q** And the ATVs, what kind of ATVs were you talking
 22 about?
 23 **A** Can-Am 2005 400s, two of them.
 24 **Q** I'm sorry?
 25 **A** We had two of them.

1 **Q** Did you still own those as of the date of the
 2 accident?
 3 **A** Yes. He also worked in the garage. He enjoyed
 4 working on older cars. You know, he was a
 5 collector, very nostalgic. So he maintained
 6 them. He maintained all our cars, my car,
 7 brakes, whatever it needed, oil changes and that,
 8 and, you know, taught the children each how to
 9 change their oil, do tires, you know, he was very
 10 much a hands-on father and that. He, you know,
 11 kept his vehicles meticulously. He liked the
 12 older vehicles and restoring and working on them.
 13 **Q** So what did he do in the pole barn?
 14 **A** He worked on the older vehicles and that. We had
 15 an antique tractor, too, that he worked on, a
 16 1964 Massey Ferguson that I still have.
 17 **Q** Okay. So you still have that? You took that to
 18 the lake?
 19 **A** I gave that to Nathan, his son, to hold for me.
 20 I still own it. I want it.
 21 **Q** Okay.
 22 **A** A lot of memories. A lot of good memories.
 23 **Q** Anything that you stored in the pole barn that
 24 you haven't told me about already?
 25 **A** Well, you know, we had the vintage cars, the

1 ATVs. He maintained everything, the boats. He
 2 just, again, very handy, very -- if any of the
 3 kids needed brakes done, he worked with them to
 4 teach them so they know, you know.
 5 **Q** What was the size of the pole barn?
 6 **A** I believe it was 40 x 40, which he did all the
 7 excavating and everything for the foundation, for
 8 the slab. He did all of that.
 9 **Q** Did he or you or both of you build the pole barn
 10 or did you hire somebody to do that?
 11 **A** We did hire someone to do the framing, but my
 12 husband did all the excavation and worked with
 13 the concrete guy laying the slab and that. Our
 14 property was sort of hilly, so it had to be
 15 really leveled and a lot of -- I remember him
 16 complaining how much fill he had to bring in to
 17 make it level to pour the foundation or slab or
 18 whatever.
 19 **Q** And approximately when did you build the pole
 20 barn?
 21 **A** 2008 or '9, something like that.
 22 **Q** About how long did it take to build the pole
 23 barn? Some people do it in phases. That's why
 24 I'm asking you. Did you do it that way?
 25 **A** Well, yes. We had initially the structure built,

1 and then my husband built a lean-to to put our
 2 boat and tractor so we would have more room in
 3 the barn to do work. So he built a lean-to by
 4 himself.
 5 **MR. HEARN:** Why don't we take a quick
 6 break. I'm going to look over my notes. We are
 7 getting close to being finished.
 8 **THE WITNESS:** Okay.
 9 **VIDEO TECHNICIAN:** We're off the record
 10 at 1:23.
 11 (A recess was taken.)
 12 **VIDEO TECHNICIAN:** We're back on the
 13 record at 1:35.
 14 **BY MR. HEARN:**
 15 **Q** Mrs. Sturgis, just a few more questions and then
 16 I think we're finished. Did your husband adopt
 17 either of your children?
 18 **A** Yes.
 19 **Q** When did he do that?
 20 **A** He adopted Natalie in 2008 or 2009. I'm not
 21 sure. Approximately.
 22 **Q** Okay. In what county would the filings be?
 23 **A** It would be in Monroe County.
 24 **Q** And then for Jade?
 25 **A** Jade was not adopted.

1 Q So to your knowledge your husband has adopted
2 your daughter Natalie and then --
3 A Phillip
4 Q And then your nephew Phillip, also?
5 A Yes.
6 Q And that's it, as far as you know?
7 A Yes.
8 Q I saw something in some of the materials that I
9 think that your attorneys provided that you and
10 your husband had filed bankruptcy in 2017?
11 A Yes.
12 Q Did you file bankruptcy?
13 A Yes.
14 Q What became of that bankruptcy? Let me ask it
15 this way. Do you know if you received a
16 discharge?
17 A Yes.
18 Q Do you know when that happened?
19 MR. PHILLIPS: Just before we filed the
20 lawsuit.
21 THE WITNESS: Right. It was complicated
22 because it was in --
23 MR. PHILLIPS: When. When was it
24 discharged?
25 THE WITNESS: Oh, it would be 2019.

1 BY MR. HEARN:
2 Q So the discharge, to your knowledge, took place
3 after the accident?
4 A Yes.
5 Q And where was it filed?
6 A It was filed in LaCrosse County.
7 Q To your knowledge, in the five years before this
8 accident had your husband taken any medical leave
9 from work other than just a regular
10 run-of-the-mill illness or cold, something like
11 that?
12 A Right. Nothing other than that that I'm aware of
13 that I can remember.
14 Q Okay. And other than a CDL, do you know if your
15 husband had any other kind of certificate to do
16 any kind of special work?
17 A Yes.
18 Q What did he have?
19 A Heavy equipment operator's license.
20 Q Okay. And do you know when he got that?
21 A It would have been in December of 2016 or '17.
22 I'm not sure.
23 Q What led to him obtaining that?
24 A Well, at that time he -- we thought in the
25 future -- he enjoyed heavy equipment. He wanted

1 to get certified, and if something ever happened
2 to mother down in Florida, he would get a job
3 down there doing that so he could be local to
4 help me with his mom. It was something he
5 thought about for the future.
6 Q Other than operating the Bobcat or the bulldozer
7 that you told me about, to your knowledge had he
8 operated any other big equipment besides the
9 semi?
10 MR. PHILLIPS: Tractor.
11 THE WITNESS: Tractors.
12 BY MR. HEARN:
13 Q And tractors?
14 A The crane at school, you know, Ditch Witch, you
15 know, that digs lines. We had one of those.
16 Q What did you have the Ditch Witch for?
17 A He purchased it to install electrical lines, you
18 know, down to the barn or whatever.
19 Q Okay. If I asked you a question that would have
20 covered this before, I apologize. At any point
21 in time did you have anyone come live with you
22 following this accident?
23 A No.
24 Q I'm sorry.
25 A No, no.

1 Q At any point in time did you have anybody come to
2 your home to do anything for you that you think
3 is somehow related to this accident?
4 A I don't understand the question.
5 Q Well, it's kind of a broad question. What I'm
6 looking for is did you have to hire anybody to do
7 anything after this accident?
8 A Oh, yes, everything, everything. Snowplowing,
9 landscaping, replace a roof, electrical. I was
10 blowing circuit breakers. Repair my furnace.
11 Everything.
12 Q And this was at the Camp Douglas --
13 A Camp Douglas and at the Chippewa Falls home.
14 Q What type of work have you done at the Chippewa
15 Falls home that you have had to hire somebody to
16 do?
17 A The landscaping, the snowplowing, shoveling. I
18 had to replace the garage roof. I did
19 electrical. And shrubs, trees that were knocked
20 down in storms I had to hire out.
21 Q Okay. And when you told me earlier about the
22 roof needed to be repaired, were you speaking of
23 the garage roof at the Chippewa Falls location?
24 A Yes, um-hum.
25 Q Any other roofs that you have had to hire out

1 being repaired or replaced other than the garage
 2 roof?
 3 **A** No.
 4 **Q** And you mentioned snowplowing. Do you do plowing
 5 at Chippewa Falls or is it just shoveling?
 6 **A** Plowing. I do have a long driveway.
 7 **Q** How long is your driveway there?
 8 **A** 300 feet maybe.
 9 **Q** Oh, okay.
 10 **A** It's decent.
 11 **Q** Would that be your driveway out to 163rd then?
 12 **A** Yes.
 13 MR. HEARN: Okay. I'm finished. Thank
 14 you very much. That's all the questions I have.
 15 EXAMINATION
 16 BY MR. PHILLIPS:
 17 **Q** Earlier in the deposition you were asked if Dave
 18 was supporting any of the children in February of
 19 '18.
 20 **A** Um-hum.
 21 **Q** Do you recall that?
 22 **A** I was asked that question, yes.
 23 **Q** Okay. Dave, of course, supported all the kids
 24 when they were kids, right?
 25 **A** Yes.

1 **Q** And after the kids turned 18 and throughout their
 2 adult life at times Dave would support them both
 3 financially, if they needed money?
 4 **A** Yes.
 5 MR. HEARN: To which I will object.
 6 That's leading the witness and that's not proper
 7 cross-examination.
 8 MR. PHILLIPS: I'm allowed to lead.
 9 MR. HEARN: Also the question is vague
 10 as to time period.
 11 MR. PHILLIPS: I'm allowed to lead.
 12 This is cross-examination.
 13 MR. HEARN: No, you're not, not of your
 14 own client, but that's all right. Go ahead.
 15 BY MR. PHILLIPS:
 16 **Q** Dave also -- did Dave also contribute financially
 17 to the kids --
 18 MR. HEARN: Same objection. Improper
 19 cross.
 20 MR. PHILLIPS: Can I finish?
 21 MR. HEARN: I'm sorry. I thought you
 22 were.
 23 BY MR. PHILLIPS:
 24 **Q** Dave also contributed financially to the kids
 25 after they reached the age 18?

1 MR. HEARN: Same objection.
 2 THE WITNESS: Yes.
 3 BY MR. PHILLIPS:
 4 **Q** And did Dave contribute money to the kids at
 5 times to help them along with financial issues?
 6 **A** Yes.
 7 MR. HEARN: Same objection.
 8 BY MR. PHILLIPS:
 9 **Q** Did Dave also help them around the house?
 10 **A** Yes.
 11 **Q** What types of things did Dave help the kids
 12 around the house with?
 13 **A** Well, Nathan, his son, was living at that time
 14 about 10, 15 minutes away from us, and his septic
 15 froze in the winter. So Dave spent two or three
 16 weekends thawing it out, helping him to find
 17 where the problem was with the septic and that.
 18 And if their cars broke down, he was there to fix
 19 it.
 20 My son, when his basement was flooding,
 21 called, of course, dad. They always called dad.
 22 Like I said, he was a jack-of-all-trades. He was
 23 very knowledgeable in everything. He was.
 24 BY MR. PHILLIPS:
 25 **Q** Did the kids call Dave for most, if not all, of

1 the issues they had with their homes?
 2 **A** Always called first on all issues, and if he
 3 couldn't help, then he would direct them what to
 4 do or how to approach it.
 5 **Q** Did Dave help the kids with plumbing --
 6 **A** Yes.
 7 **Q** -- in their homes?
 8 **A** Yes.
 9 **Q** Painting?
 10 **A** He wasn't a great painter.
 11 **Q** Carpentry?
 12 **A** Carpentry.
 13 **Q** Cement work?
 14 **A** Some of it, yeah.
 15 **Q** Roofs?
 16 **A** Roofs.
 17 **Q** Gardening?
 18 **A** Garden.
 19 **Q** Lawns?
 20 **A** Lawn.
 21 **Q** Snowplowing?
 22 **A** Yes.
 23 **Q** Automobile repairs?
 24 **A** Um-hum, yes.
 25 **Q** Those things that you accompanied Dave to go do

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1 with at times?

2 **A** Yes.

3 **Q** You and Dave did many, if not all, of the things
4 Dave did with the kids as a team?

5 **A** I wouldn't say that I -- I'm not mechanically
6 inclined, but I went. We were always together.
7 We were always together. When he was off the
8 vehicle, no matter what, we were always together.

9 **Q** Did Dave provide money to the kids intermittently
10 in adulthood?

11 **A** Yes.

12 **Q** Did that bring you enjoyment, as well, to see
13 Dave helping out the kids?

14 **A** It was wonderful to see that, yes.

15 **Q** Now you talked earlier about you drove with Dave
16 on the truck from time to time?

17 **A** Yes.

18 **Q** Did you travel with Dave -- Strike that.

19 After you were done at your job in 2015,
20 did you travel with Dave in his truck not only on
21 weekends, but at times did you do overnight trips
22 with him or over-the-road trips?

23 **A** At times, yes, but --

24 **Q** Did you enjoy that?

25 **A** Yes, being with him. Oh, gosh, yeah. Yep.

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1 **Q** Did you also do outdoor work with Dave, such as
2 gardening and things like that?

3 **A** The gardening. He did the mowing, the dangerous
4 part, but, you know, I weed whacked and pulled
5 weeds and that. We worked together. We were a
6 very good team.

7 MR. PHILLIPS: That's all I have.

8 MR. HEARN: No further questions.

9 VIDEO TECHNICIAN: This ends the video
10 deposition of Barbara Sturgis, and we're off the
11 record at 1:46 p.m.

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UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF INDIANA
SOUTH BEND DIVISION

BARBARA STURGIS,
Individually and as
Administrator of the
Estate of DAVID STURGIS,
Deceased,

Plaintiff,

-v-

Case No. 3:19-cv-00440-DRL-MGG

R+L CARRIERS, INC., R+L
TRANSFER, INC., AND
GREENWOOD MOTOR LINES,
INC.,

Defendants.

I, BARBARA STURGIS, have read the
foregoing pages and the corrections, if any, having been
noted on the errata sheets provided herein. The same is
now a true and correct transcript of my testimony.

BARBARA STURGIS

1 STATE OF WISCONSIN)
2 MILWAUKEE COUNTY) SS:

3

4

5 I, KATHY A. HALMA, Registered

6 Professional Reporter and Notary Public in and for the State
7 of Wisconsin, do hereby certify that the video deposition of
8 BARBARA STURGIS was taken before me at Hampton Inn & Suites
9 LaCrosse Downtown, 511 3rd Street N, LaCrosse, Wisconsin, on
10 the 22nd day of June, 2020, commencing at 12:06 p.m.

11 I further certify that I am not a
12 relative or employee or attorney or counsel of any of the
13 parties, or a relative or employee of such attorney or
14 counsel, or financially interested directly or indirectly in
15 this action.

16

17 In witness whereof, I have hereunto set my hand and affixed
18 my seal of office on this 1st day of July, 2020.

19

20

21 _____
Kathy A. Halma

22 Notary Public in and for the State of Wisconsin

23 My commission expires September 17, 2021.

24

25

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